



Dave Yost • Auditor of State

WAYNE COUNTY
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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-14-1CZ-1		\$ 39,908
		BF-15-1CZ-1		200,476
		BF-16-1CZ-1		298
		BE-15-1CZ-1		200,000
Total Community Development Block Grants/State's Program				<u>440,682</u>
Total U.S. Department of Housing and Urban Development				<u>440,682</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	16.588	2014-WF-VA2-8913A		12,879
		2015-WF-VA2-8913		39,359
		2015-WF-VA2-8927		<u>36,574</u>
				88,812
JAG Program: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-A01-6445		<u>45,000</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2015-VOCA-19814384		19,387
		2017-VOCA-43560439		5,811
		2015-VOCA-19814272		75,305
		2017-VOCA-43560591		<u>20,347</u>
Total Crime Victim Assistance				<u>120,850</u>
Total U.S. Department of Justice				<u>254,662</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01		<u>68,936</u>
Total U.S. Department of Homeland Security				<u>68,936</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	84.027	071191-6B-SF-16		55,442
		071191-6B-SF-17		<u>26,815</u>
Total Special Education_Grants to States				<u>82,257</u>
Total U.S. Department of Education				<u>82,257</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	10.555	071191-LLP4-2016		5,807
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5596		464,629
Total U.S. Department of Agriculture				470,436
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5598		103,156
Temporary Assistance for Needy Families	93.558	G-1617-11-5596	\$ 116,181	1,414,437
Child Support Enforcement	93.563	G-1617-11-5597		566,801
Child Care and Development Block Grant	93.575	G-1617-11-5596		95,859
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5598		74,030
Foster Care_Title IV-E	93.658	G-1617-11-5598		1,084,288
Adoption Assistance	93.659	G-1617-11-5598		750,235
Chafee Foster Care Independence Program	93.674	G-1617-11-5598		29,498
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Medical Assistance Program	93.778	G-1617-11-5598/G-1617-11-5596		1,189,160
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		N/A		79,591
Total Medical Assistance Program				1,268,751
Social Services Block Grant	93.667	MR-85		58,952
<i>(Passed through the Ohio Department of Developmental Disabilities and Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-1617-11-5596	611,952	948,816
Total Social Services Block Grant			611,952	1,007,768
Total U.S. Department of Health and Human Services			728,133	6,394,823
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety Selective Traffic Enforcement Program	20.600	STEP-2016-85-00-00-00525-00 STEP-2017-85-00-00-00542-00		9,581 1,037 10,618
Total Selective Traffic Enforcement				
National Priority Safety Programs	20.616	IDEP-2016-85-00-00-00387-00 IDEP-2017-85-00-00-00386-00		7,566 1,829 9,395
Total National Priority Safety Programs				
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	20.205	87527 97444		31,920 34,867 66,787
Total Highway Planning and Construction				

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	N/A		1,296,850
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0429-14-01-00 HM-HMP-0502-15-01-00		6,664 28,000
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>34,664</u>
Total U.S. Department of Transportation				<u>1,418,314</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service/Wagner-Peysner Funded Activities	17.207	ES275101555A39		<u>26,570</u>
Workforce Investment Act Cluster:				
Workforce Investment Act Adult Program	17.258	AA267991555A39		156,213
Workforce Investment Act Youth Activities	17.259	AA283361655A39	202,354	202,354
Workforce Investment Act Dislocated Worker Formula Grants	17.278	AA267991555A39		<u>111,465</u>
Total Workforce Investment Act Cluster				<u>202,354</u> <u>470,032</u>
Total U.S. Department of Labor				<u>202,354</u> <u>496,602</u>
TOTAL			<u>\$ 930,487</u>	<u>\$ 9,626,712</u>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2016 is \$58,886 for the HOME Program and \$91,333 for the CDBG Program.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2017.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2017



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2017. We conducted our audit to opine on the County's' basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements.

The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2017

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WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance for Needy Families CFDA # 93.558 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA # 10.561 Medical Assistance Program CFDA # 93.778 Airport Improvement Program CFDA # 20.106 Adoption Assistance CFDA # 93.659
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None

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COMPREHENSIVE ANNUAL

FINANCIAL REPORT

WAYNE COUNTY, OHIO



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF WAYNE COUNTY, OHIO

FOR YEAR ENDED DECEMBER 31, 2016

PREPARED BY AUDITOR'S OFFICE

JARRA UNDERWOOD, AUDITOR

428 WEST LIBERTY STREET WOOSTER, OHIO



EAST UNION TWP.

DAN HODGE—TRUSTEE

BLAKE MEIER—TRUSTEE

JOSEPH RABATIN—TRUSTEE

VALORIE LEWIS—FISCAL OFFICER

EAST UNION TOWNSHIP WAS ESTABLISHED IN 1814. THE TOWNSHIP HAS 41.922 ROAD MILES WITH AN ESTIMATED POPULATION OF 6,839. IT IS THE ONLY EAST UNION IN THE STATE OF OHIO. THE TOWNSHIP WAS NAMED BY SIMON CHAFIN WHO WAS THE FIRST SETTLER FROM MAINE. THE LAND IS DIVIDED BY A RIDGE THAT IS DRAINED BY APPLE CREEK IN THE WEST AND LITTLE SUGAR CREEK IN THE EAST.



Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016

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INTRODUCTION



PAINT TOWNSHIP WAS ESTABLISHED IN 1816. THERE ARE 23.223 ROAD MILES SERVING AN ESTIMATED 3,209 IN POPULATION. THE TOWNSHIP WAS NAMED FROM A SPRING THAT WAS THERE WHICH HAD WATER THAT LOOKED LIKE RED PAINT. THE SPRING IMPARTED COLORS TO THE EARTH.



PAINT TOWNSHIP
GARAGE
10075
Wayne County

- CHUCK GATTI-TRUSTEE
- BRADLEY HERMAN-TRUSTEE
- MARION MILLER-TRUSTEE
- KAREN RABER-FISCAL OFFICER





Jarra L. Underwood
WAYNE COUNTY AUDITOR

428 West Liberty Street • Wooster, Ohio 44691
330.287.5430 • fax 330.287.5436
www.waynecountyauditor.org

June 29, 2017

To the Citizens of Wayne County, Ohio and
Board of County Commissioners

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2016. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “The Financial Reporting Entity.” The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Organizations that are legally separate from the County are included if the County’s elected officials appoint a voting majority of the organization’s governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County has no component units in fiscal year 2016.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

Multi-County Juvenile Attention Center
Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
Multi-County Mental Health District

Real Estate: Property Values, Homestead, CAUV, Assessments and Appraisers
General Fund: Licensing, Manufactured Homes, Payroll, Budgetary and Weights & Measures
GIS: Aerials and Mapping

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency
North East Ohio Network

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority
Public Entity Risk Consortium

The County also serves as fiscal officer and custodian of funds but is not accountable for the following organizations:

Wayne County District Board of Health
Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board

The operations of the three above mentioned agencies have been excluded from the County's basic financial statements, but the funds held on their behalf in the County Treasury are included in the agency funds.

A complete discussion of the County's reporting entity is provided in Note 2A of the basic financial statements.

THE COUNTY AND FORM OF GOVERNMENT

Profile of the County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing body and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. Educational services are provided by eleven quality schools within the county. The Wayne County Public Library and the Orrville Public Library serve the communities of the county. Wayne County ranks the 15th largest county in Ohio by acreage encompassing 555 square miles, and 24th largest in population with 116,063 residents.

Form of Government

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last six year reappraisal was completed in 2014. The next triennial update will take place in 2017. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County

Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The County Auditor, County Prosecuting Attorney and County Treasurer form the County Budget Commission, which plays an important role in the financial administration of county government as well as all local government throughout the County. The Auditor also serves as administrator of the County Data Processing Board and is the Deputy Registrar for the State of Ohio in Wayne County.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the County upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the Auditor, and the books of accounts must always balance with those of the Auditor. The Treasurer is a member of the County Investment Committee, and is responsible for the investment of all idle funds of the County as specified by Ohio Law.

Other elected officials include the Recorder, Clerk of Courts, Coroner, two Court of Common Pleas Judges, two County Municipal Court Judges, Engineer, Probate/Juvenile Court Judge, Prosecutor, and Sheriff.

LOCAL ECONOMY

Wayne County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character along with its ambiance. We are fortunate to have a diversified economic base. Approximately 78% of real estate taxes are paid by agricultural/residential owners and 22% of these taxes are paid by commercial and industrial owners. Our Elected Officials are cognizant of the fact that the county is rich in natural beauty and natural wonders, we continually work to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of several large carriers located in the county providing convenient access to global transportation and distribution networks for our businesses.

The County has ease of access to multiple modes of transportation. Air service is easily accessible to industry and residents as are major railroad lines. These forms of commercial transportation enhance the Counties ability to attract businesses.

Wayne County draws bicyclists to our area for a variety of reasons. Our great roads attract riders who like the scenery, paths and trails. The growth in area biking can be seen as a local economic driver increasing the number of tourists staying in our County.

Wayne County micropolitan area is the only one among 576 in the country to finish in the top ten for an unprecedented eleven years. It has been among the top four, eight consecutive years. We are one of only three micropolitan areas in the country to be named to the list each year since the rankings began in 2001. Wayne County was named the third highest performing micropolitan area in the country for new business growth in 2016 by Site Selection Magazine.

Wayne County appeals to both large and small employers due to the broad focus on all aspects of economic development. These employers enjoy both a competitive business advantage along with a high quality of life.

The commercial landscape contains vibrant businesses; no competition exists between the local government and development organizations. This great spirit of cooperation creates a diverse community along with a well-educated, cost competitive skilled workforce. Our strong government structure in addition to our vigorous development team ensures a future that looks brighter and better for economic growth within Wayne County.

Wayne County, crossroads of culture and country, is often dubbed the Gateway to Amish Country, with one of the largest community of Amish in the world. Horse-drawn buggies, one room schoolhouses and community barn raisings are frequent sights for visitors intrigued by the old world lifestyle. We maintain a rural lifestyle with proximity to urban amenities.

Tourism is a diverse composite of economic activities in the county including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, Johnson Woods State Nature Preserve or the 5,000 acre Killbuck Marsh wildlife area. Visitors to Wayne County generated business sales of \$244 million and sustained 3,000 private sector jobs (or 5.8%) providing wages in excess of \$62 million, generating \$30 million in taxes. All business sectors benefit from tourism activity.

Smith Dairy, J.M. Smucker, Buehler Food Markets, Seaman Corp, Wooster Motor Ways, Wooster Brush Company and Venture Products corporate headquarters are located in the County. These companies continue to prosper.

Three leading education and research institutions are located within the County: University of Akron branch, The Ohio State University branch, and the College of Wooster. The facilities bring exceptional higher education opportunities to citizens of the County.

Unemployment in Wayne County for 2016 was 4.0%, lower than the State average of 4.7% and the national average of 4.9%.

We encourage high quality development and growth while maintaining a balance between agricultural, commercial, industrial and residential growth. Future endeavors will increase our resident's prosperity, yet continue the effort to conserve the County's rich rural atmosphere. All of these groups remind us that economic growth is a powerful anchor in retaining and expanding businesses.

Wayne County's consistency in being a leading producer of high quality agricultural products has made it one of the most sought after markets for development opportunities; our agricultural history along with distinctive jewels such as the OARDC, position the County to attract agrobioscience companies. Agriculture remains our number one industry with nearly 270,000 acres of farm ground being actively used. Wayne County's rich soil and plentiful water supply continue to support a strong agricultural economy.

MAJOR INITIATIVES

The economy in Wayne County for 2016 surpassed the state and national trends. Residential and agricultural expansion added \$60 million to the tax base in the County, the total commercial and industrial development exceeded \$30 million. In total 1,500 building permits were issued and more than 900 jobs were created.

Schaeffler, an engineering partner and supplier of automotive parts broke ground on a \$69 million addition project continuing their commitment to developing and manufacturing high quality mobility solutions, creating 250 new jobs.

Wooster Hospital's Ambulatory Specialty Center is expected to open in 2017. The expansion's total area will measure nearly 90,000 square feet with a price tag of \$24 million. In addition to this center the hospital created a new Infusion Suite, adding surgery storage, remodeling an existing Cath lab and constructing a second Cath lab. The hospital added seven new services allowing better care closer to home for our citizens.

Danbury Woods, a senior living community has an expansion underway to add 50 more assisted and independent living villas. They will continue to serve Wayne County Seniors for years to come.

Marshallville Village added more clean energy to its power supply. They were chosen to host a solar field for American Municipal Power. The field contains over 3,000 solar panels. The energy produced by the site will provide 10% of the power needed for the village.

Venture Products constructed both a new warehouse facility and a state-of-the-art paint line.

P. Graham Dunn, a home décor business completed an 80,000 square foot plant expansion adding 75 jobs including a \$4 million investment.

Wayne County closed twenty two successful projects from new and established businesses in 2016. These projects created or retained over 900 jobs and represented a total of more than \$296 million in capital investments.

2016 PROJECTS

ABR Farms, Apple Creek-Poultry
Baekert, Orrville – Steel Wire
Cobblestone Hotel, Orrville – Hospitality
Daisy Brand, Wooster – Sour Cream/Cottage Cheese
Dominion East Ohio, Wooster – Natural Gas Service
Frito Lay, Wooster – Potato Chips
Glass Specialties, Fredericksburg – Glass Manufacturing
Hartzler’s Dairy, Wooster – Dairy Products
Hickory Lane Welding, Fredericksburg – Welding/Metal Fabrication
Jarrett Logistics, Orrville – Warehousing/Logistics
McElroy Packaging, Orrville – Packaging Products & Services
Moog Flo-tork, Orrville – Hydraulic Actuators
Orrvilon, Orrville – Aluminum Extrusion & Fabrication Products
P. Graham Dunn, Dalton – Home Décor / Accessories
Precision Products Group, Apple Creek – Paper Tube Products
Preferred Airparts, Kidron – Aviation Products / Services
Red Head Brass, Shreve – Brass Fittings & Couplings
Red Rock Farm, Fredericksburg – Poultry
Schaeffler, Wooster – Torque Converters
Venture Products, Orrville – Compact Tractors
WREK Farms, West Salem – Poultry
Yoder Poultry, Navarre - Poultry

FUTURE PROJECTS

The newest development under construction at the College of Wooster is a 70,000 square foot Life Science Hall, estimated investment, \$40 million.

Venture Products is planning to construct a new training center.

Baekert will construct a 30,000 square foot facility that will consolidate all of its operations under one roof, this expansion will allow for increased production. Investment: \$7 million.

McElroy Packaging plans to build a new 35,000 square foot manufacturing facility.

Daisy Brand announced plans to expand the Wayne County facility. The project includes a 100,000 square foot addition to accommodate additional production lines. The \$140 million investment will provide 80 new jobs for our county work force.

Rittman will see changes to the former Caraustar Paper Mill. A Jobs Ohio grant, to revitalize the once brownfield, has the intent of transforming the area to a shovel-ready, multi-tenant industrial park.

FINANCIAL INFORMATION

Budgetary and Internal Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders, which exceed the available appropriations, are returned to the department head.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Budget Commission. All funds, other than agency funds, are required to be budgeted and appropriated and, therefore, are included in the annual appropriated budget, except for the airport special revenue fund and the care center resident trust private purpose trust fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

Accounting System

This is the sixteenth year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor’s Report, providing an assessment of the County’s finances for 2016 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

Financial Highlights

Internal Service Fund – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$3,588,558 in net position at December 31, 2016. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$131,812,442 at December 31, 2016. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board.

OTHER INFORMATION

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County’s basic financial statements as of and for the year ended December 31, 2016, by the Auditor of State’s Office. County management plans to continue to subject the

basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The County participates in the federal "single audit" program which consists of a single audit of all federal and federal flow through funded programs administered by the County. Congressional legislation made the "single audit" program mandatory for most local governments, including Wayne County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Federal Awards Expenditures Schedule, findings and recommendations and a combined report on internal control and compliance, are published in a separate report.

Use of the Report

The report is published to provide the County Commissioners, as well as to provide our citizens and other interested persons, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. It is also intended that this report serves as a guide in formulating policies and in conducting the County's future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Use of this report by the various departments of the County is encouraged when furnishing information. Copies of this report are being placed for public inspection at the County Auditor's Office.

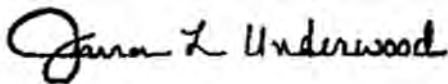
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2015. This was the twentieth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

Acknowledgments

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. A special thanks to the following Wayne County Townships for providing information and the pictures featured in this report. These townships are: East Union, Paint and Salt Creek.

Sincerely,



Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2016

Board of Commissioners

Sue Smail
Scott Wiggam
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

Timothy Vansickle
Carol White Millhoan

Engineer

Roger Terrill

Probate Court

Laticia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

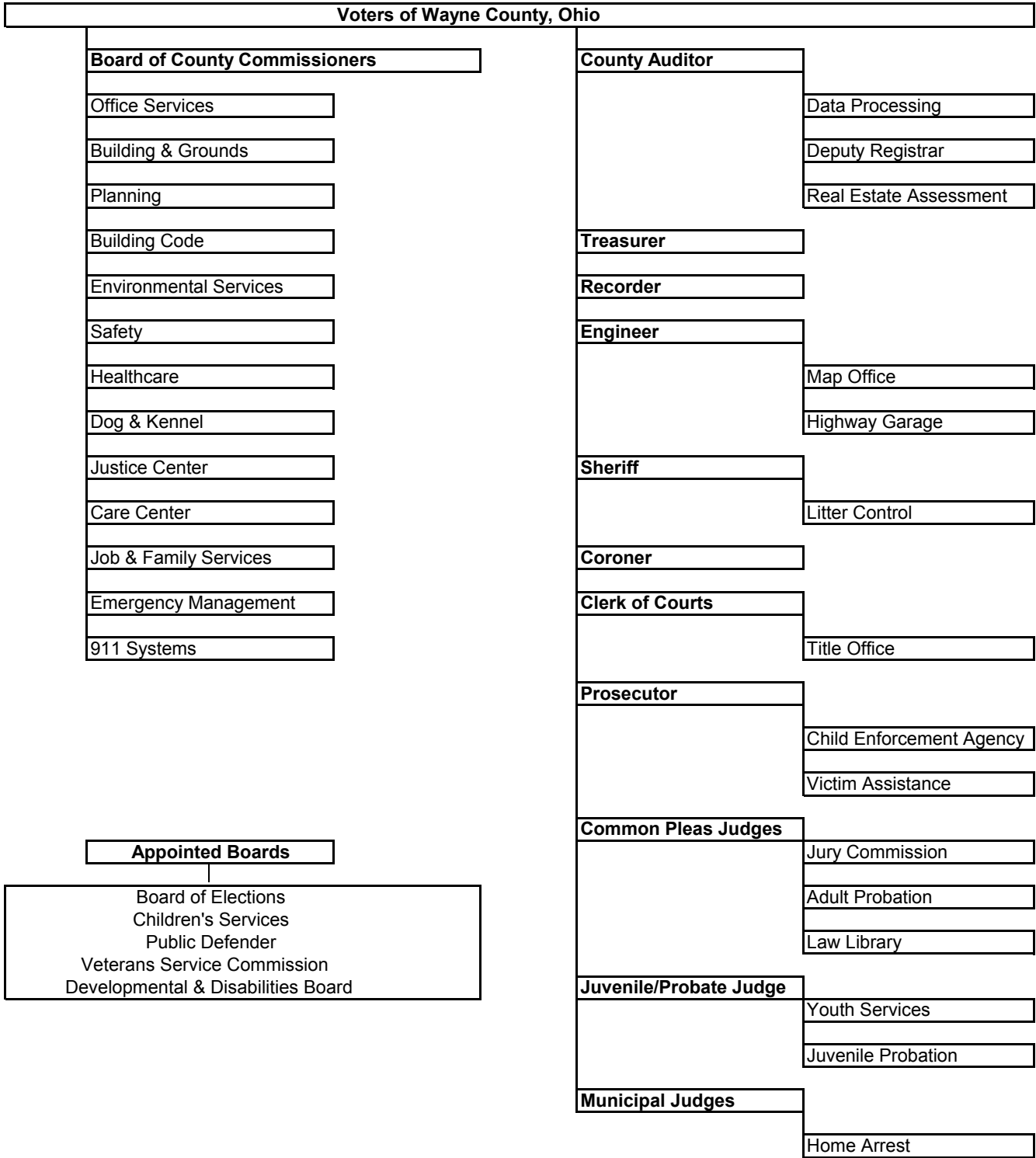
Sheriff

Travis Hutchinson

Treasurer

Dawn Zerrer

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2016**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wayne County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

FINANCIALS



SALT CREEK TOWNSHIP WAS ESTABLISHED IN 1816. THEIR POPULATION IS APPROXIMATELY 4,732 WITH 23.8 ROAD MILES. FIRST KNOWN SETTLERS WERE THE SEARIGHTS FROM CUMBERLAND PA AND THE FAMILY IMMIGRATED TO THE TOWNSHIP IN 1811.



Salt Creek Township Garage
 8402 Harrison Rd.
 330-695-2800

Trustees	
Mark Lemon	330-464-1962
Kelly McKelvey	330-464-0135
Don Rhamy	330-464-4289

Fiscal Officer	
Rod Lemon	330-465-3235

Road Supervisor	
Rich Kandel	330-464-4410

Business Meetings
 2nd Monday of the Month at 7:00pm





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2017

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2016 are as follows:

- The total net position of the County decreased \$1,845,936. Net position of governmental activities decreased \$4,522,430 which represents a 4.7% decrease over 2015. Net position of business-type activities increased \$2,676,494 or 19.8% over 2015.
- General revenues accounted for \$32,129,774 or 47.5% of total governmental activities revenue. Program specific revenues accounted for \$35,510,767 or 52.5% of total governmental activities revenue.
- Governmental activities capital assets decreased \$870,986. Business-type activities capital assets increased \$1,875,386, due to transfer of infrastructure from governmental activities for the Wayne County Airport.
- The County had \$68,915,803 in expenses related to governmental activities; \$35,510,767 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$32,129,774 were not sufficient to provide for these programs, due to payment of a note payable.
- The General fund, the County's largest major fund, had revenues of \$25,924,431 in 2016, and expenditures of \$21,806,967 in 2016.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$9,845,127 in 2016, a decrease of \$1,230,778 or 11.1% from 2015 revenues. The expenditures totaled \$11,231,738 in 2016, an increase of \$20,606 or .2% from 2015 expenditures.
- In the General fund, the actual revenues came in \$3,626,109 higher than they were originally budgeted, and actual expenditures were \$902,374 lower than the amount in the original budget.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are six major governmental funds. The General fund is the largest major fund.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2016?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions and other factors.

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the Motor Vehicle and Gas Tax, County Board of Developmental Disabilities (DD), Job and Family Services, Children Services Board, and Wayne County Care Center special revenue funds. The analysis of the County's major funds begins on page 20. The County's major proprietary funds are the Sanitary Sewer District and Wayne County Airport.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 20-32 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Sanitary Sewer District and Wayne County Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County and for worker's compensation for County employees only. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-

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wide financial statements. The basic proprietary fund financial statements can be found on pages 33-35 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 36-37 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 38-81 of this report.

Government-Wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2016 compared to 2015.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$ 74,259,707	\$ 74,663,734	\$ 2,291,408	\$ 1,759,381	\$ 76,551,115	\$ 76,423,115
Net Pension Asset	-	66,631	-	464	-	67,095
Capital Assets, Net	77,334,461	78,205,447	18,434,471	16,559,085	95,768,932	94,764,532
<i>Total Assets</i>	<u>151,594,168</u>	<u>152,935,812</u>	<u>20,725,879</u>	<u>18,318,930</u>	<u>172,320,047</u>	<u>171,254,742</u>
Deferred Outflows of Resources						
Deferred Charges	177,659	207,269	-	-	177,659	207,269
Pension	14,059,599	4,603,963	110,817	34,764	14,170,416	4,638,727
<i>Total Deferred Outflows of Resources</i>	<u>14,237,258</u>	<u>4,811,232</u>	<u>110,817</u>	<u>34,764</u>	<u>14,348,075</u>	<u>4,845,996</u>
Liabilities						
Other Liabilities	6,843,029	6,622,277	113,631	268,779	6,956,660	6,891,056
Long-Term Liabilities:						
Due Within One Year	5,032,380	5,491,207	173,226	165,633	5,205,606	5,656,840
Due In More Than One Year:						
Net Pension Liability	37,411,776	26,731,312	286,581	193,316	37,698,357	26,924,628
Other Amounts	6,355,800	7,033,037	4,042,197	4,183,985	10,397,997	11,217,022
<i>Total Liabilities</i>	<u>55,642,985</u>	<u>45,877,833</u>	<u>4,615,635</u>	<u>4,811,713</u>	<u>60,258,620</u>	<u>50,689,546</u>
Deferred Inflows of Resources						
Property Taxes	17,157,171	14,753,369	-	-	17,157,171	14,753,369
Pension	1,134,008	696,150	6,140	3,554	1,140,148	699,704
<i>Total Deferred Inflows of Resources</i>	<u>18,291,179</u>	<u>15,449,519</u>	<u>6,140</u>	<u>3,554</u>	<u>18,297,319</u>	<u>15,453,073</u>
Net Position						
Net Investment in Capital Assets	67,959,433	66,819,469	14,261,958	12,111,001	82,221,391	78,930,470
Restricted	27,663,332	30,404,390	-	-	27,663,332	30,404,390
Unrestricted	(3,725,503)	(804,167)	1,952,963	1,427,426	(1,772,540)	623,259
<i>Total Net Position</i>	<u>\$ 91,897,262</u>	<u>\$ 96,419,692</u>	<u>\$ 16,214,921</u>	<u>\$ 13,538,427</u>	<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>

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During 2015, the County adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, which significantly revised accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension asset/liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB 68, the net pension asset/liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension asset/liability not accounted for as deferred inflows/outflows of resources.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2016, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$108,112,183. This amounts to \$91,897,262 in governmental activities and \$16,214,921 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 55.6% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. Net investment in capital assets was \$82,221,391 at December 31, 2016. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

Although the County only saw a \$128,000, or .2% increase in current and other assets during 2016, it was caused by a \$2,404,186 increase in taxes receivable for DD due to a passage of a new levy which was mostly offset by a decrease in grants receivable of \$1,881,461 due to timing of grant receipts. The correlating \$2,403,802 increase in deferred inflows related to property taxes is also related to the new DD levy.

There was a \$65,604 or 1% increase in other liabilities. This was primarily caused by the net effect of the issuance of a \$4,000,000 revenue note in anticipation of a bond of which \$3,500,000 was refinanced as a long-term liability, an increase in claims payable, a decrease in contracts payable as the county courthouse project was completed in 2016, and an increase in accrued wages due to the fluctuation of the pay schedule.

A portion of the County's government-wide net position, \$27,663,332 or 25.6% represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide of \$1,772,540 is caused by the implementation of GASB 68.

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In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2016 and 2015:

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 13,532,653	\$ 13,040,673	\$ 1,266,172	\$ 919,664	\$ 14,798,825	\$ 13,960,337
Operating Grants, Contributions, and Interest	21,555,588	23,509,292	600	246,050	21,556,188	23,755,342
Capital Grants, Contributions and Interest	422,526	3,051,358	-	89,910	422,526	3,141,268
General Revenues:						
Property Taxes	15,178,976	14,742,567	-	-	15,178,976	14,742,567
Sales Tax	12,785,886	13,038,946	-	-	12,785,886	13,038,946
Grants and Entitlements	2,926,019	3,159,636	-	-	2,926,019	3,159,636
Investment Earnings	451,028	334,902	19,631	20,381	470,659	355,283
Miscellaneous	787,865	900,770	174,058	4,390	961,923	905,160
Total Revenues	<u>67,640,541</u>	<u>71,778,144</u>	<u>1,460,461</u>	<u>1,280,395</u>	<u>69,101,002</u>	<u>73,058,539</u>
Program Expenses:						
General Government:						
Legislative and Executive	8,485,430	8,823,057	-	-	8,485,430	8,823,057
Judicial	6,271,401	6,109,224	-	-	6,271,401	6,109,224
Public Safety	11,200,646	11,015,059	-	-	11,200,646	11,015,059
Public Works	9,735,077	9,206,505	-	-	9,735,077	9,206,505
Health	764,253	620,922	-	-	764,253	620,922
Human Services	31,206,515	29,829,329	-	-	31,206,515	29,829,329
Conservation and Recreation	151,404	-	-	-	151,404	-
Economic Development and Assistance	824,146	757,438	-	-	824,146	757,438
Interest and Fiscal Charges	276,931	248,416	-	-	276,931	248,416
Sanitary Sewer District	-	-	1,317,314	1,062,581	1,317,314	1,062,581
Wayne County Airport	-	-	713,821	194,532	713,821	194,532
Total Expenses	<u>68,915,803</u>	<u>66,609,950</u>	<u>2,031,135</u>	<u>1,257,113</u>	<u>70,946,938</u>	<u>67,867,063</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(1,275,262)	5,168,194	(570,674)	23,282	(1,845,936)	5,191,476
Net Transfers	<u>(3,247,168)</u>	<u>(3,911,846)</u>	<u>3,247,168</u>	<u>3,911,846</u>	<u>-</u>	<u>-</u>
Change in Net Position	(4,522,430)	1,256,348	2,676,494	3,935,128	(1,845,936)	5,191,476
Net Position Beginning of Year	<u>96,419,692</u>	<u>95,163,344</u>	<u>13,538,427</u>	<u>9,603,299</u>	<u>109,958,119</u>	<u>104,766,643</u>
Net Position End of Year	<u>\$ 91,897,262</u>	<u>\$ 96,419,692</u>	<u>\$ 16,214,921</u>	<u>\$ 13,538,427</u>	<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>

Governmental Activities

Governmental net position reported an overall decrease of \$4,522,430 in 2016. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of 4.7%.

Capital grants and operating grants decreased \$4,582,536 or 17.3 % due to a decrease in funds for capital improvement projects and operating grants.

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Human services, which includes supporting the operations of the Wayne County Care Center, County Board of DD, Job and Family Services, Child Enforcement Agency, and the Children Services Board, accounts for \$31,206,515 of expenses, or 45.3% of total governmental expenses of the County. These expenses were funded by \$19,389,150 in program revenues in 2016, compared to \$19,516,488 in 2015.

General government expenses composed of legislative and executive and judicial programs totaled \$14,756,831 or 21.4% of total governmental expenses. General government expenses were covered by \$4,764,492 in program revenues in 2016 as compared to \$5,548,302 in 2015.

Public works expenses increased \$528,572 or 5.7% over 2015 as the County saw an increase in road maintenance and expenses.

The state and federal government contributed to the County program revenues in the amount of \$21,555,588 in operating grants, contributions and interest, and \$422,526 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$13,008,905 or 59.2% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$32,129,774, and amounted to 47.5% of total revenues. These revenues primarily consist of property and sales tax revenue of \$27,964,862, or 87.0% of total general revenues in 2016.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2016 compared to 2015. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Program Expenses:				
General Government:				
Legislative and Executive	\$ 8,485,430	\$ 8,823,057	\$ 5,455,878	\$ 5,067,147
Judicial	6,271,401	6,109,224	4,536,461	4,316,832
Public Safety	11,200,646	11,015,059	8,068,305	7,128,203
Public Works	9,735,077	9,206,505	2,572,019	(819,013)
Health	764,253	620,922	407,320	293,381
Human Services	31,206,515	29,829,329	11,817,365	10,312,841
Conservation and Recreation	151,404	-	151,404	-
Economic Development and Assistance	824,146	757,438	119,353	460,820
Interest and Fiscal Charges	276,931	248,416	276,931	248,416
	<u>\$ 68,915,803</u>	<u>\$ 66,609,950</u>	<u>\$ 33,405,036</u>	<u>\$ 27,008,627</u>

Overall net costs of services increased \$6,396,409 or 23.7%.

The dependence upon general revenues for governmental activities is apparent, with 48.5% and 40.6% of expenses supported through taxes and other general revenues during 2016 and 2015, respectively.

Wayne County, Ohio
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Business-Type Activities

The Sanitary Sewer District had total revenues of \$930,763 and expenses of \$1,317,314 for 2016. The net position balance increased \$460,934 as compared to the ending 2015 net position balance, due to a transfer in of funds.

The Wayne County Airport had total revenues of \$529,698 and expenses of \$713,821 for 2016. The net position balance increased \$2,215,560, due to the capital contribution from the General fund of \$2,399,683 for resurfacing and grooving on the existing runway.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds (as presented on the balance sheet on pages 20-21) reported a total fund balance of \$39,770,844. Some of the most significant changes in fund balances occurred within the County's major funds.

The General fund balance increased in 2016 by \$472,872, or 4.5%, as compared to 2015. The primary cause for this increase was within charges for services and fines and forfeitures and a decrease in legislation expenditures offset by increased public safety expenditures.

The Motor Vehicle and Gas Tax fund reported an increase in fund balance of \$146,855, or 9.0 % as compared to 2015. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported a decrease in fund balance of \$1,386,570, or 38.2% as compared to 2015. Changes to this fund balance fluctuates due to state and federal funding.

The Wayne County Department of Job and Family Services (WCDJFS) reported an increase in fund balance of \$576,732, or 89.7% as compared to 2015. This was caused by an increase in state funding.

The Wayne County Care Center reported an increase in fund balance of \$340,275, or 5.7% as compared to 2015. The most significant increase was in charges for services.

The Children Services Board fund reported a decrease in fund balance of \$308,838 or 4.7% as compared to 2015 operating costs increased as well as a decrease in grants.

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Budgeting Highlights - General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount did not increase or decrease during the year. Actual revenues exceeded final budgeted amounts by \$3,626,109, with the largest excess reported within permissive sales tax, charges for services and intergovernmental.

The final budget for expenditures exceeded final costs by \$844,082. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, however in more detail.

Capital Assets and Debt Administration

Capital Assets

At the end of 2016, the County had \$95,768,932 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, sewer mains and the airport. Of this total, \$77,334,461 was reported in governmental activities and \$18,434,471 was reported in business-type activities. Table 4 shows 2016 balances compared to 2015 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 3,625,627	\$ 3,625,627	\$ 2,143,912	\$ 2,143,912	\$ 5,769,539	\$ 5,769,539
Construction in Progress	1,129,144	6,790,778	46,000	802,253	1,175,144	7,593,031
Buildings and Improvements	49,323,700	42,270,378	10,228,913	9,938,364	59,552,613	52,208,742
Equipment	13,712,458	13,497,464	326,859	326,859	14,039,317	13,824,323
Infrastructure	100,380,080	98,858,061	-	-	100,380,080	98,858,061
Sewer Mains	-	-	6,817,011	6,778,801	6,817,011	6,778,801
Airport	-	-	3,824,245	1,424,562	3,824,245	1,424,562
Less: Accumulated Depreciation	(90,836,548)	(86,836,861)	(4,952,469)	(4,855,666)	(95,789,017)	(91,692,527)
Total	<u>\$ 77,334,461</u>	<u>\$ 78,205,447</u>	<u>\$ 18,434,471</u>	<u>\$ 16,559,085</u>	<u>\$ 95,768,932</u>	<u>\$ 94,764,532</u>

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The most significant changes to capital assets, other than the recognition of depreciation expense during the year, were the completion of the county courthouse project and resurfacing and grooving to the existing runway. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities. The construction in progress consists of multiple county building renovation projects.

Debt Administration

At December 31, 2016, the County had \$4,649,326 (net) in general obligation bonds, \$4,000,000 in a bond anticipation note, of which \$3,500,000 is long-term, \$543,374 in OPWC loans, \$2,360,200 in sanitary sewer revenue and improvement bonds, \$500,730 in an USDA loan, \$125,000 refunding bond, and \$886,213 in OWDA loans. Of this total, \$4,390,475 is due within one year and \$8,174,368 is due in more than one year. See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 4,590,000	\$ 5,275,000	\$ -	\$ -	\$ 4,590,000	\$ 5,275,000
Premium on Refunding Bond	59,326	69,213	-	-	59,326	69,213
<u>Other Obligations</u>						
Improvement Note	3,500,000	4,000,000	-	-	3,500,000	4,000,000
OPWC Loans	243,004	236,383	300,370	292,687	543,374	529,070
OWDA Loans	-	-	886,213	954,383	886,213	954,383
2004 Sewer System Revenue Bonds	-	-	762,000	776,000	762,000	776,000
2005 Sanitary Sewer Improvement Bonds	-	-	1,598,200	1,626,400	1,598,200	1,626,400
2011 Refunding Bond	-	-	125,000	145,000	125,000	145,000
USDA Loan	-	-	500,730	512,730	500,730	512,730
Total	<u>\$ 8,392,330</u>	<u>\$ 9,580,596</u>	<u>\$ 4,172,513</u>	<u>\$ 4,307,200</u>	<u>\$12,564,843</u>	<u>\$13,887,796</u>

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jarra L. Underwood, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

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Wayne County, Ohio
Statement of Net Position
December 31, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 44,665,021	\$ 1,676,441	\$ 46,341,462
Cash and Investments:			
In Segregated Accounts	142,388	-	142,388
With Fiscal Agents	22,426	-	22,426
Receivables:			
Taxes	17,208,538	-	17,208,538
Accounts	407,051	135,446	542,497
Sales Tax	3,090,123	-	3,090,123
Due from Other Governments	7,233,504	-	7,233,504
Internal Balances	(2,323)	2,323	-
Materials and Supplies Inventory	221,967	-	221,967
Special Assessment Receivable	-	470,686	470,686
Loans Receivable	430,159	-	430,159
Prepaid Items	840,853	6,512	847,365
Non-Depreciable Capital Assets	4,754,771	2,189,912	6,944,683
Depreciable Capital Assets, Net	72,579,690	16,244,559	88,824,249
<i>Total Assets</i>	<u>151,594,168</u>	<u>20,725,879</u>	<u>172,320,047</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	177,659	-	177,659
Pension	14,059,599	110,817	14,170,416
<i>Total Deferred Outflow of Resources</i>	<u>14,237,258</u>	<u>110,817</u>	<u>14,348,075</u>
Liabilities			
Accounts Payable	1,440,052	30,605	1,470,657
Contracts Payable	879,487	6,298	885,785
Accrued Wages and Benefits	1,506,909	12,775	1,519,684
Matured Compensated Absences Payable	22,869	-	22,869
Accrued Interest Payable	52,646	54,731	107,377
Due to Other Governments	837,794	9,222	847,016
Claims Payable	1,072,515	-	1,072,515
Unearned Revenue	503,228	-	503,228
Deposits Held and Due to Others	27,529	-	27,529
Notes Payable	500,000	-	500,000
Long-Term Liabilities:			
Due Within One Year	5,032,380	173,226	5,205,606
Due in More Than One Year			
Net Pension Liability (See Note 14)	37,411,776	286,581	37,698,357
Other Amounts Due in More Than One Year	6,355,800	4,042,197	10,397,997
<i>Total Liabilities</i>	<u>55,642,985</u>	<u>4,615,635</u>	<u>60,258,620</u>
Deferred Inflows of Resources			
Property Taxes	17,157,171	-	17,157,171
Pension	1,134,008	6,140	1,140,148
<i>Total Deferred Inflows of Resources</i>	<u>18,291,179</u>	<u>6,140</u>	<u>18,297,319</u>
Net Position			
Net Investment in Capital Assets	67,959,433	14,261,958	82,221,391
Restricted For:			
Capital Projects	597,441	-	597,441
Debt Service	782,193	-	782,193
Public Works Projects	3,310,758	-	3,310,758
Human Services Programs	16,802,182	-	16,802,182
Community Development Projects	753,080	-	753,080
Legislative and Executive	1,384,438	-	1,384,438
Judicial	585,715	-	585,715
Public Safety	2,201,734	-	2,201,734
Other Purposes	1,245,791	-	1,245,791
Unrestricted	(3,725,503)	1,952,963	(1,772,540)
<i>Total Net Position</i>	<u>\$ 91,897,262</u>	<u>\$ 16,214,921</u>	<u>\$ 108,112,183</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 8,485,430	\$ 3,029,552	\$ -	\$ -
Judicial	6,271,401	1,409,457	325,483	-
Public Safety	11,200,646	1,689,343	1,442,998	-
Public Works	9,735,077	731,659	6,008,873	422,526
Health	764,253	292,397	64,536	-
Human Services	31,206,515	6,380,245	13,008,905	-
Conservation and Recreation	151,404	-	-	-
Economic Development and Assistance	824,146	-	704,793	-
Debt Service:				
Interest and Fiscal Charges	276,931	-	-	-
<i>Total Governmental Activities</i>	<u>68,915,803</u>	<u>13,532,653</u>	<u>21,555,588</u>	<u>422,526</u>
Business-Type Activities				
Sewer District	1,317,314	893,596	600	-
Wayne County Airport	713,821	372,576	-	-
<i>Total Business-Type Activities</i>	<u>2,031,135</u>	<u>1,266,172</u>	<u>600</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 70,946,938</u>	<u>\$ 14,798,825</u>	<u>\$ 21,556,188</u>	<u>\$ 422,526</u>

General Revenues:
Property Taxes Levied for:
 General Fund
 Human Services - County Board of DD
 Human Services - Children Services Board
 Human Services - Wayne County Care Center
Sales Tax
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Miscellaneous
 Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (5,455,878)	\$ -	\$ (5,455,878)
(4,536,461)	-	(4,536,461)
(8,068,305)	-	(8,068,305)
(2,572,019)	-	(2,572,019)
(407,320)	-	(407,320)
(11,817,365)	-	(11,817,365)
(151,404)	-	(151,404)
(119,353)	-	(119,353)
<u>(276,931)</u>	<u>-</u>	<u>(276,931)</u>
<u>(33,405,036)</u>	<u>-</u>	<u>(33,405,036)</u>
-	(423,118)	(423,118)
-	(341,245)	(341,245)
<u>-</u>	<u>(764,363)</u>	<u>(764,363)</u>
<u>(33,405,036)</u>	<u>(764,363)</u>	<u>(34,169,399)</u>
4,193,755	-	4,193,755
6,303,079	-	6,303,079
3,324,603	-	3,324,603
1,357,539	-	1,357,539
12,785,886	-	12,785,886
2,926,019	-	2,926,019
451,028	19,631	470,659
787,865	174,058	961,923
<u>32,129,774</u>	<u>193,689</u>	<u>32,323,463</u>
<u>(3,247,168)</u>	<u>3,247,168</u>	<u>-</u>
(4,522,430)	2,676,494	(1,845,936)
<u>96,419,692</u>	<u>13,538,427</u>	<u>109,958,119</u>
<u>\$ 91,897,262</u>	<u>\$ 16,214,921</u>	<u>\$ 108,112,183</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 8,890,075	\$ 1,012,860	\$ 2,548,437	\$ 1,686,947
Cash and Investments:				
In Segregated Accounts	120,498	-	-	-
With Fiscal Agents	-	-	22,426	-
Receivables:				
Taxes	4,106,495	-	8,502,795	-
Accounts	121,406	9,520	308	1,950
Sales Tax	2,988,475	101,648	-	-
Due from Other Funds	15,418	-	-	-
Due from Other Governments	1,769,859	2,777,662	677,314	17,625
Materials and Supplies Inventory	58,268	71,588	64,832	4,254
Loans Receivable	-	-	-	-
Prepaid Items	737,770	-	21,237	2,556
<i>Total Assets</i>	<u>\$ 18,808,264</u>	<u>\$ 3,973,278</u>	<u>\$ 11,837,349</u>	<u>\$ 1,713,332</u>
Liabilities				
Accounts Payable	\$ 360,287	\$ 127,013	\$ 126,312	\$ 189,708
Contracts Payable	-	37,910	-	-
Accrued Wages and Benefits	628,354	124,517	178,476	124,268
Matured Compensated Absences Payable	22,020	-	-	-
Due to Other Governments	337,651	44,428	132,428	167,250
Due to Other Funds	-	-	12,598	12,668
Deposits Held and Due to Others	27,529	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,375,841</u>	<u>333,868</u>	<u>449,814</u>	<u>493,894</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,092,346	-	8,481,440	-
Unavailable Revenue	2,301,124	1,863,735	666,782	-
<i>Total Deferred Inflows of Resources</i>	<u>6,393,470</u>	<u>1,863,735</u>	<u>9,148,222</u>	<u>-</u>
Fund Balances				
Nonspendable	906,154	71,588	86,069	6,810
Restricted	-	1,704,087	2,153,244	1,212,628
Committed	1,470,189	-	-	-
Assigned	4,494,518	-	-	-
Unassigned	4,168,092	-	-	-
<i>Total Fund Balances</i>	<u>11,038,953</u>	<u>1,775,675</u>	<u>2,239,313</u>	<u>1,219,438</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 18,808,264</u>	<u>\$ 3,973,278</u>	<u>\$ 11,837,349</u>	<u>\$ 1,713,332</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 6,245,829	\$ 6,499,917	\$ 11,763,745	\$ 38,647,810
-	8,537	13,353	142,388
-	-	-	22,426
1,332,897	3,266,351	-	17,208,538
187,919	-	80,067	401,170
-	-	-	3,090,123
-	44,725	-	60,143
193,122	540,167	1,203,859	7,179,608
17,233	3,856	1,936	221,967
-	-	430,159	430,159
-	26,770	28,017	816,350
<u>\$ 7,977,000</u>	<u>\$ 10,390,323</u>	<u>\$ 13,521,136</u>	<u>\$ 68,220,682</u>
\$ 67,951	\$ 418,922	\$ 149,814	\$ 1,440,007
-	12,356	829,221	879,487
135,403	153,920	155,190	1,500,128
-	849	-	22,869
45,279	58,989	46,840	832,865
2,323	-	34,877	62,466
-	-	-	27,529
-	-	500,000	500,000
<u>250,956</u>	<u>645,036</u>	<u>1,715,942</u>	<u>5,265,351</u>
1,328,298	3,255,087	-	17,157,171
113,205	297,496	784,974	6,027,316
<u>1,441,503</u>	<u>3,552,583</u>	<u>784,974</u>	<u>23,184,487</u>
17,233	30,626	29,953	1,148,433
6,267,308	6,162,078	7,288,649	24,787,994
-	-	3,734,323	5,204,512
-	-	-	4,494,518
-	-	(32,705)	4,135,387
<u>6,284,541</u>	<u>6,192,704</u>	<u>11,020,220</u>	<u>39,770,844</u>
<u>\$ 7,977,000</u>	<u>\$ 10,390,323</u>	<u>\$ 13,521,136</u>	<u>\$ 68,220,682</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2016*

Total Governmental Fund Balances		\$ 39,770,844
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		77,334,461
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 262,905	
Sales Tax	1,110,283	
Due from Other Governments	3,747,562	
Grants	906,566	
	<hr/>	6,027,316
The net pension liability is not due and payable in the current period, therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred Outflows - Pension	13,503,865	
Deferred Inflows - Pension	(1,103,220)	
Net Pension Liability	<hr/>	(23,573,959)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		3,588,558
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(52,646)
Unamortized balances of bond related transactions are not recorded in the funds.		
Unamortized deferred charges on refundings		177,659
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(4,590,000)	
Bond Premium	(59,326)	
OPWC Loans	(243,004)	
Improvement Note	(3,500,000)	
Compensated Absences*	(2,982,641)	
Total	<hr/>	(11,374,971)
Net Position of Governmental Activities		<u><u>\$ 91,897,262</u></u>

**Excludes \$13,209 within the Internal Service Fund*

See accompanying notes to the basic financial statements.

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Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Motor Vehicle and Gas Tax	County Board of DD
Revenues			
Property and Other Local Taxes	\$ 4,199,253	\$ -	\$ 6,310,486
Permissive Sales Tax	11,657,214	1,284,130	-
Charges for Services	4,551,851	742	23,996
Licenses and Permits	193,315	-	-
Fines and Forfeitures	244,150	68,441	-
Intergovernmental	3,746,064	5,890,585	3,091,487
Special Assessments	-	-	-
Interest	451,028	-	449
Rent	115,587	-	-
Contributions and Donations	59	82,315	-
Other	765,910	36,646	418,709
<i>Total Revenues</i>	<u>25,924,431</u>	<u>7,362,859</u>	<u>9,845,127</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	6,233,075	-	-
Judicial	4,976,105	-	-
Public Safety	8,660,171	-	-
Public Works	104,497	6,922,916	-
Health	373,239	-	-
Human Services	782,831	-	11,231,738
Conservation and Recreation	151,404	-	-
Economic Development and Assistance	525,645	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>21,806,967</u>	<u>6,922,916</u>	<u>11,231,738</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>4,117,464</u>	<u>439,943</u>	<u>(1,386,611)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	8,458	-	-
Issuance from Loans	-	-	-
Premium on Note Issuance	-	-	-
Transfers In	-	-	-
Transfers Out	(3,657,784)	(287,272)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,649,326)</u>	<u>(287,272)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	468,138	152,671	(1,386,611)
<i>Fund Balance Beginning of Year</i>	10,566,081	1,628,820	3,625,883
<i>Increase (Decrease) in Consumable Inventory</i>	4,734	(5,816)	41
<i>Fund Balance End of Year</i>	<u>\$ 11,038,953</u>	<u>\$ 1,775,675</u>	<u>\$ 2,239,313</u>

See accompanying notes to the basic financial statements.

Job and Family Services	Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,359,206	\$ 3,328,670	\$ -	\$ 15,197,615
-	-	-	-	12,941,344
-	3,204,057	1,480,852	2,542,272	11,803,770
-	-	-	581,599	774,914
-	-	-	536,679	849,270
6,027,342	176,936	2,927,924	5,493,669	27,354,007
-	-	-	1,699	1,699
-	-	1,065	11,241	463,783
-	-	-	29,038	144,625
-	-	23,608	9,169	115,151
464,304	3,767	87,319	154,273	1,930,928
<u>6,491,646</u>	<u>4,743,966</u>	<u>7,849,438</u>	<u>9,359,639</u>	<u>71,577,106</u>
-	-	-	1,615,008	7,848,083
-	-	-	421,025	5,397,130
-	-	-	1,854,758	10,514,929
-	-	-	131,151	7,158,564
-	-	-	415,673	788,912
6,161,531	4,403,801	8,158,061	1,417,399	32,155,361
-	-	-	-	151,404
-	-	-	298,501	824,146
-	-	-	5,429,382	5,429,382
-	-	-	4,708,332	4,708,332
-	-	-	266,576	266,576
<u>6,161,531</u>	<u>4,403,801</u>	<u>8,158,061</u>	<u>16,557,805</u>	<u>75,242,819</u>
<u>330,115</u>	<u>340,165</u>	<u>(308,623)</u>	<u>(7,198,166)</u>	<u>(3,665,713)</u>
-	-	-	-	8,458
-	-	-	3,529,953	3,529,953
-	-	-	47,600	47,600
244,451	-	-	3,862,392	4,106,843
-	-	-	(1,009,272)	(4,954,328)
<u>244,451</u>	<u>-</u>	<u>-</u>	<u>6,430,673</u>	<u>2,738,526</u>
574,566	340,165	(308,623)	(767,493)	(927,187)
642,706	5,944,266	6,501,542	11,789,076	40,698,374
2,166	110	(215)	(1,363)	(343)
<u>\$ 1,219,438</u>	<u>\$ 6,284,541</u>	<u>\$ 6,192,704</u>	<u>\$ 11,020,220</u>	<u>\$ 39,770,844</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2016*

Net Change in Fund Balances - Total Governmental Funds \$ (927,187)

***Amounts reported for governmental activities in the
statement of activities are different because:***

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital Asset Additions	\$ 6,147,518	
Current Year Depreciation	(4,604,864)	
Transfers	<u>(2,399,683)</u>	(857,029)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (13,957)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property and Sales Tax	(174,096)	
Due From Other Governments	(90,239)	
Grants	<u>(1,443,480)</u>	(1,707,815)

Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed. (343)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General Obligation Bonds	685,000	
OPWC Loans	23,332	
Notes Payable	<u>4,000,000</u>	4,708,332

Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.

OPWC Loans	(29,953)	
Improvement Note	<u>(3,500,000)</u>	(3,529,953)

Premiums on bonds and bond issuance costs related to the issuance of bonds are amortized over the life of the issuance in the statement of activities.

Premiums on Bonds	9,887	
Deferred Charges on Refundings	<u>(29,610)</u>	(19,723)

In the statement of activities, interest is accrued on outstanding bonds, bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.

Accrued Interest Payable		9,368
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Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. (4,881,870)

Except for amounts reported as deferred inflows/outflows, changes in net pension asset/liability are reported as pension expense in the statement of activities. 3,215,915

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. (465,527)

Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences*		<u>(52,641)</u>
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Change in Net Position of Governmental Activities \$ (4,522,430)

*Excludes \$439 net change within the Internal Service Fund

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,814,000	\$ 3,814,000	\$ 4,201,016	\$ 387,016
Permissive Sales Tax	10,400,000	10,400,000	11,745,143	1,345,143
Charges for Services	2,902,382	2,902,382	3,611,612	709,230
Licenses and Permits	120,000	120,000	193,315	73,315
Fines and Forfeitures	292,000	292,000	244,948	(47,052)
Intergovernmental	3,118,500	3,118,500	3,863,740	745,240
Interest	250,000	250,000	495,810	245,810
Rent	80,000	80,000	115,087	35,087
Other	440,899	440,899	573,219	132,320
<i>Total Revenues</i>	<u>21,417,781</u>	<u>21,417,781</u>	<u>25,043,890</u>	<u>3,626,109</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	7,364,245	7,044,288	6,618,147	426,141
Judicial	5,146,506	5,189,264	5,010,482	178,782
Public Safety	8,328,287	8,505,731	8,344,831	160,900
Public Works	105,420	105,603	104,214	1,389
Health	329,411	340,438	339,650	788
Human Services	1,005,794	1,036,047	808,561	227,486
Conservation and Recreation	-	-	151,404	(151,404)
Economic Development and Assistance	526,210	526,210	526,210	-
<i>Total Expenditures</i>	<u>22,805,873</u>	<u>22,747,581</u>	<u>21,903,499</u>	<u>844,082</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,388,092)</u>	<u>(1,329,800)</u>	<u>3,140,391</u>	<u>4,470,191</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	3,500	3,500	8,458	4,958
Transfers Out	(2,289,962)	(3,945,962)	(3,657,784)	288,178
<i>Total Other Financing Sources (Uses)</i>	<u>(2,286,462)</u>	<u>(3,942,462)</u>	<u>(3,649,326)</u>	<u>293,136</u>
<i>Net Change in Fund Balance</i>	(3,674,554)	(5,272,262)	(508,935)	4,763,327
<i>Fund Balance Beginning of Year</i>	5,674,539	5,674,539	5,674,539	-
Prior Year Encumbrances Appropriated	597,709	597,709	597,709	-
<i>Fund Balance End of Year</i>	<u>\$ 2,597,694</u>	<u>\$ 999,986</u>	<u>\$ 5,763,313</u>	<u>\$ 4,763,327</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax Fund**For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,285,673	\$ 60,673
Charges for Services	30,000	30,000	15,626	(14,374)
Fines and Forfeitures	59,500	59,500	67,836	8,336
Intergovernmental	5,850,000	5,850,000	5,879,294	29,294
Contributions and Donations	15,500	15,500	82,315	66,815
Other	55,000	55,000	47,680	(7,320)
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,235,000</u>	<u>7,378,424</u>	<u>143,424</u>
Expenditures				
Current:				
Public Works	7,160,424	7,801,558	7,556,697	244,861
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>74,576</u>	<u>(566,558)</u>	<u>(178,273)</u>	<u>388,285</u>
Other Financing Sources (Uses)				
Transfers Out	(288,000)	(288,000)	(287,272)	728
<i>Net Change in Fund Balance</i>	(213,424)	(854,558)	(465,545)	389,013
<i>Fund Balance Beginning of Year</i>	213,425	213,425	213,425	-
Prior Year Encumbrances Appropriated	641,133	641,133	641,133	-
<i>Fund Balance End of Year</i>	<u>\$ 641,134</u>	<u>\$ -</u>	<u>\$ 389,013</u>	<u>\$ 389,013</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**County Board of DD Fund**For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 6,095,000	\$ 6,095,000	\$ 6,310,486	\$ 215,486
Charges for Services	20,000	20,000	23,996	3,996
Intergovernmental	3,826,493	3,768,440	3,562,862	(205,578)
Interest	-	-	449	449
Other	220,000	220,000	372,872	152,872
<i>Total Revenues</i>	<u>10,161,493</u>	<u>10,103,440</u>	<u>10,270,665</u>	<u>167,225</u>
Expenditures				
Current:				
Human Services	<u>13,009,722</u>	<u>13,497,490</u>	<u>11,549,600</u>	<u>1,947,890</u>
<i>Net Change in Fund Balance</i>	(2,848,229)	(3,394,050)	(1,278,935)	2,115,115
<i>Fund Balance Beginning of Year</i>	2,848,230	2,848,230	2,848,230	-
Prior Year Encumbrances Appropriated	545,820	545,820	545,820	-
<i>Fund Balance End of Year</i>	<u>\$ 545,821</u>	<u>\$ -</u>	<u>\$ 2,115,115</u>	<u>\$ 2,115,115</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services Fund**For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 6,088,500	\$ 5,785,948	\$ 6,059,802	\$ 273,854
Other	374,522	374,522	460,015	85,493
<i>Total Revenues</i>	<u>6,463,022</u>	<u>6,160,470</u>	<u>6,519,817</u>	<u>359,347</u>
Expenditures				
Current:				
Human Services	<u>6,756,230</u>	<u>7,200,136</u>	<u>6,550,748</u>	<u>649,388</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(293,208)</u>	<u>(1,039,666)</u>	<u>(30,931)</u>	<u>1,008,735</u>
Other Financing Sources (Uses)				
Transfers In	<u>245,023</u>	<u>245,023</u>	<u>244,451</u>	<u>(572)</u>
<i>Net Change in Fund Balance</i>	(48,185)	(794,643)	213,520	1,008,163
<i>Fund Balance Beginning of Year</i>	548,190	548,190	548,190	-
Prior Year Encumbrances Appropriated	443,906	443,906	443,906	-
<i>Fund Balance End of Year</i>	<u>\$ 943,911</u>	<u>\$ 197,453</u>	<u>\$ 1,205,616</u>	<u>\$ 1,008,163</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Wayne County Care Center Fund**For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,180,400	\$ 1,180,400	\$ 1,359,206	\$ 178,806
Charges for Services	2,726,600	2,726,600	3,154,921	428,321
Intergovernmental	100,000	100,000	176,936	76,936
Other	2,000	2,000	3,767	1,767
<i>Total Revenues</i>	<u>4,009,000</u>	<u>4,009,000</u>	<u>4,694,830</u>	<u>685,830</u>
Expenditures				
Current:				
Human Services	4,591,801	5,036,242	4,617,757	418,485
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(582,801)</u>	<u>(1,027,242)</u>	<u>77,073</u>	<u>1,104,315</u>
Other Financing Sources (Uses)				
Transfers Out	(571,615)	(469,062)	-	469,062
<i>Net Change in Fund Balance</i>	(1,154,416)	(1,496,304)	77,073	1,573,377
<i>Fund Balance Beginning of Year</i>	5,554,412	5,554,412	5,554,412	-
Prior Year Encumbrances Appropriated	341,889	341,889	341,889	-
<i>Fund Balance End of Year</i>	<u>\$ 4,741,885</u>	<u>\$ 4,399,997</u>	<u>\$ 5,973,374</u>	<u>\$ 1,573,377</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Children Services Board Fund**For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,121,650	\$ 3,121,650	\$ 3,328,670	\$ 207,020
Charges for Services	855,000	855,000	1,232,525	377,525
Intergovernmental	3,318,939	2,743,543	3,063,300	319,757
Interest	-	-	1,065	1,065
Contributions and Donations	20,000	20,000	23,608	3,608
Other	120,000	120,000	83,266	(36,734)
<i>Total Revenues</i>	<u>7,435,589</u>	<u>6,860,193</u>	<u>7,732,434</u>	<u>872,241</u>
Expenditures				
Current:				
Human Services	<u>8,521,284</u>	<u>8,832,333</u>	<u>8,509,471</u>	<u>322,862</u>
<i>Net Change in Fund Balance</i>	(1,085,695)	(1,972,140)	(777,037)	1,195,103
<i>Fund Balance Beginning of Year</i>	6,208,518	6,208,518	6,208,518	-
Prior Year Encumbrances Appropriated	479,964	479,964	479,964	-
<i>Fund Balance End of Year</i>	<u>\$ 5,602,787</u>	<u>\$ 4,716,342</u>	<u>\$ 5,911,445</u>	<u>\$ 1,195,103</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,506,565	\$ 169,876	\$ 1,676,441	\$ 6,017,211
Receivables:				
Accounts	102,573	32,873	135,446	5,881
Due from Other Funds	2,323	-	2,323	-
Due from Other Governments	-	-	-	53,896
Prepaid Items	-	6,512	6,512	24,503
<i>Total Current Assets</i>	<u>1,611,461</u>	<u>209,261</u>	<u>1,820,722</u>	<u>6,101,491</u>
<i>Non-Current Assets:</i>				
Special Assessments Receivable	470,686	-	470,686	-
Non-Depreciable Capital Assets	694,082	1,495,830	2,189,912	-
Depreciable Capital Assets, Net	11,981,760	4,262,799	16,244,559	-
<i>Total Non-Current Assets</i>	<u>13,146,528</u>	<u>5,758,629</u>	<u>18,905,157</u>	<u>-</u>
<i>Total Assets</i>	<u>14,757,989</u>	<u>5,967,890</u>	<u>20,725,879</u>	<u>6,101,491</u>
Deferred Outflow of Resources				
Pension	67,324	43,493	110,817	555,734
<i>Total Assets and Deferred Outflow of Resources</i>	<u>14,825,313</u>	<u>6,011,383</u>	<u>20,836,696</u>	<u>6,657,225</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	25,671	4,934	30,605	45
Contracts Payable	6,298	-	6,298	-
Accrued Wages and Benefits	7,714	5,061	12,775	6,781
Due to Other Governments	7,495	1,727	9,222	4,929
Accrued Interest Payable	54,731	-	54,731	-
Unearned Revenue	-	-	-	503,228
Claims Payable	-	-	-	1,072,515
Compensated Absences Payable	12,956	-	12,956	-
Improvement Bonds Payable	29,500	-	29,500	-
Refunding Bond Payable	20,000	-	20,000	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loan Payable	12,000	-	12,000	-
Revenue Bonds Payable	14,000	-	14,000	-
<i>Total Current Liabilities</i>	<u>275,135</u>	<u>11,722</u>	<u>286,857</u>	<u>1,587,498</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability (See Note 14)	174,106	112,475	286,581	1,437,172
Compensated Absences Payable - Net of Current Portion	27,601	2,353	29,954	13,209
Improvement Bonds Payable - Net of Current Portion	1,568,700	-	1,568,700	-
Refunding Bonds Payable - Net of Current Portion	105,000	-	105,000	-
OPWC Loans Payable - Net of Current Portion	283,770	-	283,770	-
OWDA Loans Payable - Net of Current Portion	818,043	-	818,043	-
USDA Loan Payable - Net of Current Portion	488,730	-	488,730	-
Revenue Bonds Payable - Net of Current Portion	748,000	-	748,000	-
<i>Total Long-Term Liabilities</i>	<u>4,213,950</u>	<u>114,828</u>	<u>4,328,778</u>	<u>1,450,381</u>
<i>Total Liabilities</i>	<u>4,489,085</u>	<u>126,550</u>	<u>4,615,635</u>	<u>3,037,879</u>
Deferred Inflows of Resources				
Pension	3,730	2,410	6,140	30,788
Net Position				
Net Investment in Capital Assets	8,503,329	5,758,629	14,261,958	-
Unrestricted	1,829,169	123,794	1,952,963	3,588,558
<i>Total Net Position</i>	<u>\$ 10,332,498</u>	<u>\$ 5,882,423</u>	<u>\$ 16,214,921</u>	<u>\$ 3,588,558</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2016

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Operating Revenues				
Charges for Services	\$ 893,596	\$ 372,576	\$ 1,266,172	\$ 10,191,650
Other	16,936	157,122	174,058	510,547
<i>Total Operating Revenues</i>	<u>910,532</u>	<u>529,698</u>	<u>1,440,230</u>	<u>10,702,197</u>
Operating Expenses				
Personal Services	150,808	142,788	293,596	247,147
Contractual Services	441,228	119,844	561,072	1,206,871
Materials and Supplies	19,936	257,751	277,687	-
Claims	-	-	-	9,630,452
Depreciation	468,759	130,207	598,966	-
Other	110,152	63,231	173,383	83,254
<i>Total Operating Expenses</i>	<u>1,190,883</u>	<u>713,821</u>	<u>1,904,704</u>	<u>11,167,724</u>
<i>Operating Income (Loss)</i>	<u>(280,351)</u>	<u>(184,123)</u>	<u>(464,474)</u>	<u>(465,527)</u>
Non-Operating Revenues (Expense)				
Interest Income	19,631	-	19,631	-
Intergovernmental	600	-	600	-
Interest and Fiscal Charges	(126,431)	-	(126,431)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(106,200)</u>	<u>-</u>	<u>(106,200)</u>	<u>-</u>
<i>Income (Loss) Before Transfers and Capital Contributions</i>	<u>(386,551)</u>	<u>(184,123)</u>	<u>(570,674)</u>	<u>(465,527)</u>
Capital Contributions	-	2,399,683	2,399,683	-
Transfers In	847,485	-	847,485	-
<i>Change in Net Position</i>	<u>460,934</u>	<u>2,215,560</u>	<u>2,676,494</u>	<u>(465,527)</u>
<i>Net Position Beginning of Year</i>	<u>9,871,564</u>	<u>3,666,863</u>	<u>13,538,427</u>	<u>4,054,085</u>
<i>Net Position End of Year</i>	<u>\$ 10,332,498</u>	<u>\$ 5,882,423</u>	<u>\$ 16,214,921</u>	<u>\$ 3,588,558</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 901,196	\$ 393,754	\$ 1,294,950	\$ 10,065,554
Cash Received from Other Operating Revenue	16,936	127,730	144,666	633,716
Cash Payments for Personal Services	(142,232)	(129,872)	(272,104)	(183,599)
Cash Payments for Contractual Services	(434,994)	(126,308)	(561,302)	(1,216,520)
Cash Payments for Materials and Supplies	(19,472)	(281,740)	(301,212)	-
Cash Payments for Claims	-	-	-	(9,289,087)
Cash Payments for Other Expenses	(113,878)	(63,231)	(177,109)	(123,082)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>207,556</u>	<u>(79,667)</u>	<u>127,889</u>	<u>(113,018)</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Grants	600	-	600	-
Cash Received From Transfers In	847,485	-	847,485	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>848,085</u>	<u>-</u>	<u>848,085</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received From Special Assessments	39,953	-	39,953	-
Proceeds From OPWC Loans	24,283	-	24,283	-
Acquisition of Capital Assets	(208,611)	-	(208,611)	-
Principal Payments for Debt Retirement	(158,970)	-	(158,970)	-
Interest Payments on Debt	(127,406)	-	(127,406)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(430,751)</u>	<u>-</u>	<u>(430,751)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	624,890	(79,667)	545,223	(113,018)
<i>Cash and Investments Beginning of Year</i>	881,675	249,543	1,131,218	6,130,229
<i>Cash and Investments End of Year</i>	<u>\$ 1,506,565</u>	<u>\$ 169,876</u>	<u>\$ 1,676,441</u>	<u>\$ 6,017,211</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (280,351)	\$ (184,123)	\$ (464,474)	\$ (465,527)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:				
Depreciation	468,759	130,207	598,966	-
(Increase) Decrease in Assets/Deferred Outflows:				
Accounts Receivable	7,600	(8,214)	(614)	(5,227)
Due From Other Funds	-	-	-	(5,387)
Prepaid Items	-	(6,512)	(6,512)	12,336
Net Pension Asset	323	141	464	2,712
Deferred Outflows - Pension	(45,587)	(30,466)	(76,053)	(373,111)
Increase (Decrease) in Liabilities/Deferred Inflows:				
Accounts Payable	3,626	(23,941)	(20,315)	(61,791)
Contracts Payable	(644)	-	(644)	-
Accrued Wages and Benefits	690	(198)	492	417
Compensated Absences Payable	(1,759)	2,251	492	(439)
Due to Other Governments	161	75	236	186
Claims Payable	-	-	-	341,365
Unearned Revenue	-	-	-	7,687
Net Pension Liability	53,230	40,035	93,265	421,642
Deferred Inflows - Pension	1,508	1,078	2,586	12,119
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 207,556</u>	<u>\$ (79,667)</u>	<u>\$ 127,889</u>	<u>\$ (113,018)</u>

The County purchased \$133,942 of capital assets in 2015, which have been included in accounts payable.
The Wayne County Airport Fund had total capital contributions of \$2,399,683

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private Purpose Trust	Agency Funds
	<u> </u>	<u> </u>
Assets		
Equity in Pooled Cash and Investments	\$ 7,912	\$ 11,488,235
Cash and Investments in Segregated Accounts	-	1,087,609
Receivables:		
Taxes	-	115,424,450
Accounts	-	843
Sales Tax	-	41,032
Due From Other Governments	-	3,770,273
<i>Total Assets</i>	<u>7,912</u>	<u>\$ 131,812,442</u>
Liabilities		
Accounts Payable	-	\$ 419
Due to Other Funds	7,912	-
Due to Other Governments	-	130,746,773
Undistributed Monies	-	1,065,250
<i>Total Liabilities</i>	<u>7,912</u>	<u>\$ 131,812,442</u>
Net Position		
Held in Trust for Other Purposes	-	
<i>Total Net Position</i>	<u>\$ -</u>	

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2016

	<u>Private Purpose Trust</u>
Deductions	
Benefits	<u>\$ 7,912</u>
<i>Change in Net Position</i>	(7,912)
<i>Net Position Beginning of Year</i>	<u>7,912</u>
<i>Net Position End of Year</i>	<u><u>\$ -</u></u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 1 - DESCRIPTION OF THE COUNTY

Wayne County, Ohio (the “County”) was created in 1812. The County is governed by a Board of three commissioners elected by the voters of the County. The county commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are: the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges, a probate court judge, and two county municipal court judges.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Following are the most significant of the County’s accounting policies.

A. Reporting Entity

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2016.

JOINT VENTURES WITHOUT EQUITY INTEREST

Multi-County Juvenile Attention Center (“Center”) - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2016, the County contributed \$927,742 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District (“District”) - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2016, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2016 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center (“S.R.C.C.C.”) - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2016 the County did not contribute to the S.R.C.C.C.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Medway Drug Enforcement Agency (“MEDWAY DEA”) - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2016 the County did not contribute to the Agency. Wayne County residents support this Agency with a voted permanent tax levy.

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2016, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2016.

Wayne County Park District (“District”) – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District. The District did not receive funding from the County in 2016, however the County does provide some administrative support services to the District.

Wayne Metropolitan Housing Authority (“Authority”) – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2016.

Wayne County, Ohio
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Public Entity Risk Consortium (“PERC”) – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000 per occurrence for real and personal property, \$500,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

EXCLUDED OTHER GOVERNMENTS

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of public funds, the Treasurer invests public monies held on deposit in the County Treasury.

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement Nos. 14, 39, and 61, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board
Wayne County District Board of Health

Information in the notes to the basic financial statements is applicable to the primary government.

B. Basis of Presentation

The County’s basic financial statements consist of government-wide statements, including the statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activities of the internal service fund, and other internal activities within “activity” types, are eliminated to avoid “doubling up” revenues and expenses. Other interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are

Wayne County, Ohio
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those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the required (based on GAAP) and individually selected major governmental funds of the County:

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Motor Vehicle and Gas Tax - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

County Board of Developmental Disabilities (DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

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Job and Family Services - This fund accounts for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers for medical assistance, and for certain public social services.

Wayne County Care Center - This fund accounts for revenue received from a countywide tax levy, Medicaid and charges for services to provide for the room, board and care of the indigent elderly population of the County.

Children Services Board - This fund accounts for revenue received from countywide tax levies, federal and state grants, support collections, Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise funds:

Sanitary Sewer District - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Wayne County. The costs of providing these services are financed primarily through user charges. The sanitary sewer district has its own facilities and rate structure.

Wayne County Airport - This fund accounts for services, maintenance and operations at the Airport. The costs of providing these services are financed primarily through fuel and hangar rental charges.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on a self-funded health insurance program for employees of the County and several governmental units within the County, and worker's compensation for County employees only.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust and agency funds. The private-purpose trust funds account for monies held in trust which are to be used for expenses not provided by programs of the primary government. The Rathburn Trust accounts for money held by the Children Services Board for the children in custody of the County. The County's agency

Wayne County, Ohio
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funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Wayne County, Ohio
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Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Inflows of Resources and Deferred Outflows of Resources - In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2017.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2016. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

Budgetary information for certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained.

G. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County’s records. Each fund’s interest in the pool is presented as “equity in pooled cash and investments” on the basic financial statements.

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balances in these accounts are presented in the basic financial statements as “cash and investments with fiscal agents” and represents monies held for the County.

Wayne County, Ohio
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For the Year Ended December 31, 2016

During the year 2016, investments were limited to federal agency securities, a municipal security, certificates of deposit, municipal bonds, commercial paper, corporate notes, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio), and a program referred to as CDARS, which are fully insured by the FDIC.

Except for nonparticipating investment contracts, investments are reported at fair market value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during fiscal year 2016 amounted to \$451,028, which includes \$392,376 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$110,116 is held as unclaimed funds, not available as of December 31, 2016 for General fund purposes.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Treasurer's investment account at year-end is provided in Note 5.

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost, on a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

Wayne County, Ohio
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I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of intangibles, roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	-
<i>Sewer mains</i>	-	<i>50 years</i>

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

J. Pensions

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

K. Compensated Absences

Compensated absences of the County consist of vacation leave and sick leave to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2016 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2016, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated based on Collective Bargaining agreements and statutory requirements. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

A County employee under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

In order to be eligible, the employee must be an active employee of the County at the time of conversion (no later than January 31 of the calendar year following the conversion request.) The time of conversion for the purposes of this policy shall mean the date on which payment for the leave time converted takes place, i.e., the second pay date in January.

In order to convert sick leave the employee must have a minimum balance of 960 hours of accumulated sick leave plus the amount they wish to convert. In order to convert vacation leave the employee must have enough vacation leave accumulated to cover the number of hours converted up to 80 hours plus a balance of 40 hours that is not converted. All hours must be available on the annual application date.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

An eligible employee may convert any combination of sick and/or vacation leave, subject to the regulations, up to the maximum 80 hours of each type of pay. Leave shall be converted on a last in, first out basis. The maximum amount of converted sick and/or vacation leave that can be considered earnable salary under OPERS is the amount the employee earns in one calendar year, less any amounts taken during the calendar year.

Conversion of sick and vacation leave will result in a permanent deduction of the converted hours from the participating employees' appropriate leave balance at the time of conversion. Conversion will not affect an employee's eligibility for sick leave upon retirement. However, once an employee converts sick leave upon retirement, all sick leave credit accrued is eliminated.

Additional sick and vacation leave accrual will not be earned from converted sick and vacation leave. Standard deductions are required by law, including OPERS deductions, if applicable, will be made.

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability in the fund financial statements when due.

N. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/transfers in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

O. Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County. The County has by resolution authorized the Auditor to assign fund balance. The County may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the County, these revenues are charges for services for the wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

Q. Capital Contributions

Contributions of capital in the government-wide and proprietary fund financial statements arise from donations by developers, transfers of capital assets from governmental types, grants restricted for capital construction, and special assessments.

R. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include amounts to provide general governmental services.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

S. Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES

For the year ended December 31, 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

Wayne County, Ohio
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GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and enhances disclosures about fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the County.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any change in the County's financial statements as the County does not have any material GASB Statement No. 77 tax abatements.

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for fiscal year 2016. The County incorporated the corresponding GASB 79 guidance into their fiscal year 2016 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 – FUND BALANCE

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 58,268	\$ 71,588	\$ 64,832	\$ 4,254	\$ 17,233	\$ 3,856	\$ 1,936	\$ 221,967
Prepays	737,770	-	21,237	2,556	-	26,770	28,017	816,350
Unclaimed Monies	110,116	-	-	-	-	-	-	110,116
Total Nonspendable	906,154	71,588	86,069	6,810	17,233	30,626	29,953	1,148,433
Restricted for:								
Public Safety Projects *	-	-	-	-	-	-	1,990,444	1,990,444
Community Development	-	-	-	-	-	-	536,298	536,298
Public Works	-	1,704,087	-	-	-	-	-	1,704,087
Human Services Programs	-	-	2,153,244	1,212,628	6,267,308	6,162,078	891,966	16,687,224
Health Services	-	-	-	-	-	-	276,167	276,167
Capital Projects	-	-	-	-	-	-	186,612	186,612
Care Center-Capital Improvement	-	-	-	-	-	-	1,238,470	1,238,470
Real Estate Assessment	-	-	-	-	-	-	1,189,608	1,189,608
Court Computerization	-	-	-	-	-	-	110,142	110,142
Other Purposes **	-	-	-	-	-	-	868,942	868,942
Total Restricted	-	1,704,087	2,153,244	1,212,628	6,267,308	6,162,078	7,288,649	24,787,994
Committed to:								
Debt Service	-	-	-	-	-	-	782,193	782,193
Landfill	400,000	-	-	-	-	-	-	400,000
Employee Benefits	1,070,189	-	-	-	-	-	-	1,070,189
Capital Projects	-	-	-	-	-	-	2,952,130	2,952,130
Total Committed	1,470,189	-	-	-	-	-	3,734,323	5,204,512
Assigned for:								
Encumbrances:								
Legislative And Executive	317,350	-	-	-	-	-	-	317,350
Judicial	51,139	-	-	-	-	-	-	51,139
Public Safety	17,846	-	-	-	-	-	-	17,846
Public Works	243	-	-	-	-	-	-	243
Human Services	28,367	-	-	-	-	-	-	28,367
Economic Development	565	-	-	-	-	-	-	565
Other Purposes	344	-	-	-	-	-	-	344
Subsequent Year Appropriations	4,078,664	-	-	-	-	-	-	4,078,664
Total Assigned	4,494,518	-	-	-	-	-	-	4,494,518
Unassigned	4,168,092	-	-	-	-	-	(32,705)	4,135,387
Total Fund Balance	\$ 11,038,953	\$ 1,775,675	\$ 2,239,313	\$ 1,219,438	\$ 6,284,541	\$ 6,192,704	\$ 11,020,220	\$ 39,770,844

* This amount includes, most significantly, amounts restricted for felony delinquent care operations and for providing E911 services.

** This amount includes, most significantly, amounts restricted for the dog and kennel operations.

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio) and STAR Plus;
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed 40% of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer, or qualified trustee if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2016, the County and public depositories complied with the provisions of these statutes.

A. Deposits with Financial Institutions

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At December 31, 2016 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$22,426 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

At year-end, the carrying amount (including "cash with fiscal agent") of the County's deposits was \$11,376,348. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2016, \$4,410,196 of the County's bank balance of \$11,943,329 was exposed to custodial risk as discussed above.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

B. Investments

As of December 31, 2016 the County had the following investments and maturities:

Rating by Moody	Entity	Measurement Amount	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Investment Maturities in years (>3)	Percentage of Total
AAAm**	STAROhio	\$ 6,321,367	\$ 6,321,367	\$ -	\$ -	13.25%
N/A	Municipal Security	400,000	400,000	-	-	0.84%
N/A	Negotiable CD's	1,725,409	-	1,725,409	-	3.62%
AA+	Columbus Ohio City School Municipal Bond	998,180	998,180	-	-	2.09%
A+	Economic Development (Akron) Municipal Bond	665,326	-	665,326	-	1.39%
N/A	Commercial Paper	15,177,684	15,177,684	-	-	31.81%
N/A	Corporate Notes	1,749,263	-	1,749,263	-	3.67%
AAA	FHLMC	13,221,570	1,998,220	5,346,393	5,876,957	27.71%
AAA	FNMA	3,976,575	-	3,976,575	-	8.33%
AAA	FFCB	1,497,050	-	1,497,050	-	3.14%
AAA	FHLB	1,981,260	-	-	1,981,260	4.15%
		<u>\$ 47,713,684</u>	<u>\$ 24,895,451</u>	<u>\$ 14,960,016</u>	<u>\$ 7,858,217</u>	<u>100.00%</u>

**Rated by S & P Global Ratings

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2016. STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk The County's investment policy states that investments will be conducted as specified in the Ohio Revised Code (ORC) Section 135.35 or other relevant sections as amended. The investment policy generally limits security purchases to those that mature within five years of the purchase date unless matched to a specific liability. The investments during the year and as of year end are summarized in the table above.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio to maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2016 is 52 days and carries a rating of AAAM by S & P Global Ratings.

Custodial Credit Risk - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the County will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Credit Risk The County's investments policy limits purchases to those allowed by the ORC, which are designed to mitigate risks. The County's investment credit ratings are summarized in the table above.

Concentration of Credit Risk The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage's in the table above.

NOTE 6 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	Total
Job and Family Services	\$ 244,451	\$ -	\$ -	\$ 244,451
Other Governmental funds	2,565,848	287,272	1,009,272	3,862,392
Sanitary Sewer Fund	847,485	-	-	847,485
	\$ 3,657,784	\$ 287,272	\$ 1,009,272	\$ 4,954,328

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfer from Law Enforcement fund to Juvenile Accountability fund was to cover expenses.

Net Transfers reported on the Statement Activities include \$2,399,683 in airport assets owned by the County and reported in governmental activities. These amounts have been transferred to business-type activities.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2016, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds				Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Other Governmental Funds	
General Fund	\$ -	\$ 12,668	\$ -	\$ 2,750	\$ 15,418
Children Services Board	12,598	-	-	32,127	44,725
Sanitary Sewer District	-	-	2,323	-	2,323
	\$ 12,598	\$ 12,668	\$ 2,323	\$ 34,877	\$ 62,466

All balances resulted from the time lag between the dates that (1) interfund services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of the 2015 taxes.

2016 real property taxes were levied after October 1, 2016 on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35% of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$10.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2016 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,282,848,540
Public Utilities - Real	1,081,670
Public Utilities - Personal	108,564,450
Total Assessed Value	\$ 2,392,494,660

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2016 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Governmental Activities:

Local Government	\$	661,299
Homestead and Rollback		976,006
Gasoline and Excise tax		1,159,622
Motor Vehicle and Gas Tax		1,617,018
Tangible Tax Loss Reimbursement		110,918
Casino		669,735
<u>Other grants, subsidies and reimbursements:</u>		
General Fund		155,430
Motor Vehicle And Gas Tax		1,022
County Board Of DD		203,298
Job And Family Services		17,625
Children Services Board		300,320
Wayne County Care Center		103,456
Bureau Of Support		85,955
CDBG		220,575
Law Enforcement		1,829
Felony Delinquent Care and Custody		139,245
Pilot Probation Grant		126,276
Victim Witness Assistance		114,525
Home Arrest Grant		101,373
VOCA Grant		26,291
VAWA Investigative Enhancement		14,371
Issue II		35,887
Airport Improvements		337,532
Internal Service fund - Healthcare 2014 refund		53,896
Total		\$ 7,233,504

The only receivable reported in the financial statements that are not expected to be collected within the subsequent year (by agreement) are the CDBG loans made to small businesses for development projects.

NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset is summarized below. Outstanding lease payments are reported as “accounts receivable” within the basic financial statements.

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Administration building	\$ 284,772	\$ 229,402	\$ 55,370
McClure building	65,010	23,416	41,594
Corning building	209,693	104,198	105,495
Total	\$ 559,475	\$ 357,016	\$ 202,459

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2016 was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 3,625,627	\$ -	\$ -	\$ -	\$ 3,625,627
Construction in progress	<u>6,790,778</u>	<u>3,791,371</u>	<u>(9,453,005)</u>	-	<u>1,129,144</u>
Total capital assets, not being depreciated:	10,416,405	3,791,371	(9,453,005)	-	4,754,771
Capital assets, being depreciated:					
Building and improvements	42,270,378	7,053,322	-	-	49,323,700
Equipment	13,497,464	834,128	(619,134)	-	13,712,458
Infrastructure	<u>98,858,061</u>	<u>3,921,702</u>	<u>-</u>	<u>(2,399,683)</u>	<u>100,380,080</u>
Total capital assets, being depreciated:	154,625,903	11,809,152	(619,134)	(2,399,683)	163,416,238
Less: accumulated depreciation					
Building and improvements	(24,603,839)	(992,068)	-	-	(25,595,907)
Equipment	(10,736,617)	(748,852)	605,177	-	(10,880,292)
Infrastructure	<u>(51,496,405)</u>	<u>(2,863,944)</u>	<u>-</u>	<u>-</u>	<u>(54,360,349)</u>
Total accumulated depreciation	<u>(86,836,861)</u>	<u>(4,604,864)</u>	<u>605,177</u>	<u>-</u>	<u>(90,836,548)</u>
Total capital assets being depreciated, net	<u>67,789,042</u>	<u>7,204,288</u>	<u>(13,957)</u>	<u>(2,399,683)</u>	<u>72,579,690</u>
Governmental activities capital assets, net	<u>\$ 78,205,447</u>	<u>\$ 10,995,659</u>	<u>\$ (9,466,962)</u>	<u>\$ (2,399,683)</u>	<u>\$ 77,334,461</u>

Depreciation expense was charged to governmental activity functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 357,935
Judicial	385,370
Public Safety	260,545
Public Works	3,315,564
Health	31,212
Human Services	<u>254,238</u>
Total Depreciation Expense	<u>\$ 4,604,864</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Capital assets for business-type activities for the year ended December 31, 2016, was as follows:

Business-Type Activities	Beginning Balance	Increases	Decreases	Transfer	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 2,143,912	\$ -	\$ -	\$ -	\$ 2,143,912
Construction in progress	802,253	74,669	(830,922)	-	46,000
Total capital assets, not being depreciated:	2,946,165	74,669	(830,922)	-	2,189,912
Capital assets, being depreciated:					
Building and improvements	9,938,364	792,712	(502,163)	-	10,228,913
Equipment	326,859	-	-	-	326,859
Infrastructure:					
Sewer mains	6,778,801	38,210	-	-	6,817,011
Airport	1,424,562	-	-	2,399,683	3,824,245
Total capital assets, being depreciated:	18,468,586	830,922	(502,163)	2,399,683	21,197,028
Less: accumulated depreciation					
Building and improvements	(2,333,550)	(332,302)	502,163	-	(2,163,689)
Equipment	(188,146)	(21,870)	-	-	(210,016)
Infrastructure:					
Sewer mains	(1,563,146)	(165,318)	-	-	(1,728,464)
Airport	(770,824)	(79,476)	-	-	(850,300)
Total accumulated depreciation	(4,855,666)	(598,966)	502,163	-	(4,952,469)
Total capital assets being depreciated, net	13,612,920	231,956	-	2,399,683	16,244,559
Business-type activities capital assets, net	<u>\$ 16,559,085</u>	<u>\$ 306,625</u>	<u>\$ (830,922)</u>	<u>\$ 2,399,683</u>	<u>\$ 18,434,471</u>

The transfer from governmental activities to business-type activities is related to assets constructed for the airport using governmental resources.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 11 – LONG-TERM OBLIGATIONS

The County's long-term obligations at year-end and a schedule of current year activity follow:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)	\$ 5,275,000	\$ -	\$ (685,000)	\$ 4,590,000	\$ 705,000
Premium on refunding bond	69,213	-	(9,887)	59,326	-
Total general obligation bonds	5,344,213	-	(694,887)	4,649,326	705,000
County Building Improvement					
Note, Series 2015 (2%)	4,000,000	-	(4,000,000)	-	-
Note, Series 2016 (2%)	-	3,500,000	-	3,500,000	3,500,000
	4,000,000	3,500,000	(4,000,000)	3,500,000	3,500,000
OPWC loans:					
OPWC loan, 0.0%, Water Tower	55,000	-	(5,000)	50,000	5,000
OPWC loan, 0.0%, Bridge Replacement	81,011	-	(5,786)	75,225	5,787
OPWC loan, 0.0%, Road Resurfacing	100,372	-	(12,546)	87,826	12,546
OPWC loan, 0.0%, Road Resurfacing	-	29,953	-	29,953	1,872
Total OPWC loans	236,383	29,953	(23,332)	243,004	25,205
Net Pension Liability	26,731,312	10,680,464	-	37,411,776	-
Other long-term obligations:					
Compensated absences*	2,943,648	789,147	(736,945)	2,995,850	802,175
Total other long-term obligations	2,943,648	789,147	(736,945)	2,995,850	802,175
Total governmental activities, long-term obligations	<u>\$ 39,255,556</u>	<u>\$ 14,999,564</u>	<u>\$ (5,455,164)</u>	<u>\$ 48,799,956</u>	<u>\$ 5,032,380</u>
*Includes \$13,209 reported in the Internal Service Fund					
Business-Type Activities					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 776,000	\$ -	\$ (14,000)	\$ 762,000	\$ 14,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,626,400	-	(28,200)	1,598,200	29,500
Total sewer bonds	2,402,400	-	(42,200)	2,360,200	43,500
2011 Refunding Bond (2-3.5%)	145,000	-	(20,000)	125,000	20,000
USDA Loan - Batdorf Road (4.25%)	512,730	-	(12,000)	500,730	12,000
OPWC loan:					
Hillcrest WWTP, 0.0%	70,920	-	(4,298)	66,622	4,298
Hillcrest WWTP (Phase II), 0.0%	221,767	24,283	(12,302)	233,748	12,302
	292,687	24,283	(16,600)	300,370	16,600
OWDA loans:					
Eastwood WWTP, 0.0%	938,885	-	(67,063)	871,822	67,063
Kidron WWTP, 0.0%	15,498	-	(1,107)	14,391	1,107
Total OWDA loans	954,383	-	(68,170)	886,213	68,170
Net Pension Liability	193,316	93,265	-	286,581	-
Other long-term obligations:					
Compensated absences	42,418	13,306	(12,814)	42,910	12,956
Total business-type long- term obligations	<u>\$ 4,542,934</u>	<u>\$ 130,854</u>	<u>\$ (171,784)</u>	<u>\$ 4,502,004</u>	<u>\$ 173,226</u>
Total primary government long-term obligations	<u>\$ 43,798,490</u>	<u>\$ 15,130,418</u>	<u>\$ (5,626,948)</u>	<u>\$ 53,301,960</u>	<u>\$ 5,205,606</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Revenue Bonds: Proceeds of the 2004 Sewer System Revenue Bonds were used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These 2004 Sewer System Revenue Bonds were issued at an interest rate of 4.375% from the USDA and will mature in June 2044 and will be retired with user fee revenue of the Sanitary Sewer District fund.

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25% and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from OWDA in 2011 and will mature in January 2030.

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125% and will mature in 2045 with pledged user fee revenue of the Sanitary Sewer District fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

The County has pledged future net customer revenue to repay \$2,360,200 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 23.1%. The total principal and interest remaining to be paid on all sewer bonds is \$4,108,495. Principal and interest paid for the current year and total net available revenues were \$47,950 and \$208,039, respectively.

2011 Refunding Bond: In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2016, \$4,625,000 of these bonds is considered defeased.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2016 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The amortization of this difference for 2016 was \$29,610. The issuance resulted in an economic gain of \$540,675.

Wayne County, Ohio
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County Building Improvement Note, Series 2016: In 2016, the County issued \$4,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 30, 2017. The County entered into a qualifying financing agreement on a portion of this note on June 6, 2017 in the amount of \$3,500,000 at 2% interest. The note will mature on June 27, 2018. See Note 12 for additional information.

Compensated Absences: These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis except for new employees who are required to complete one year of service prior to their accrual becoming available. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2016, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,129,025 and vested benefits for sick leave totaled \$866,825. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$36,857 and \$6,053 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

The County pays obligations related to employee compensation from the fund benefitting from their service.

Ohio Public Works Commission (OPWC) Loans: The OPWC loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0% interest loan will be made by the debt service fund with bi-annual payments of \$2,500. This loan is scheduled to mature on January 1, 2027.

The OPWC loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0% interest loan will be made by the Debt Service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on January 1, 2030.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The OPWC loan (combined with local funds) financed a county road resurfacing project. The retirement of this 0.0% interest loan will be made by the Debt Service fund with bi-annual payments of \$6,273. This loan is scheduled to mature on January 1, 2024.

The OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0% interest loan will be made by the Sanitary Sewer Fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2032.

The OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0% interest loan will be made by the Sanitary Sewer fund with bi-annual payments of \$6,151. This loan is scheduled to mature January 1, 2036.

Ohio Water Development Authority (OWDA) Loans: During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance the installation of a Supervisory Control and Data Acquisition System at the Kidron WWTP to provide real time telemetry of plant operations. The total amount of the project is \$45,612, with \$22,500 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the Sanitary Sewer fund. This loan is scheduled to mature January 1, 2030.

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of Eastwood Wastewater Collection and Treatment Plant. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the Sanitary Sewer fund.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2016, are as follows:

Governmental Activities								
Year Ended	G.O. Bonds		Capital Improvement Note		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 705,000	\$ 149,450	\$ 3,500,000	\$ 70,000	\$ 25,205	\$ -	\$ 4,230,205	\$ 219,450
2018	725,000	130,944	-	-	27,076	-	752,076	130,944
2019	750,000	101,943	-	-	27,076	-	777,076	101,943
2020	775,000	79,443	-	-	27,076	-	802,076	79,443
2021	800,000	55,225	-	-	27,076	-	827,076	55,225
2022-2026	835,000	29,226	-	-	92,132	-	927,132	29,226
2027-2029	-	-	-	-	17,363	-	17,363	-
	<u>\$ 4,590,000</u>	<u>\$ 546,231</u>	<u>\$ 3,500,000</u>	<u>\$ 70,000</u>	<u>\$ 243,004</u>	<u>\$ -</u>	<u>\$ 8,333,004</u>	<u>\$ 616,231</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Business Type Activities						
Year	Sewer Bonds		OWDA		USDA	
Ended	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 43,500	\$ 99,263	\$ 68,170	\$ -	\$ 12,000	\$ 20,771
2018	45,800	97,434	68,170	-	13,000	20,219
2019	48,000	95,507	68,170	-	13,000	19,666
2020	49,200	93,487	68,170	-	14,000	19,071
2021	51,700	91,418	68,170	-	14,000	18,476
2022-2026	293,300	422,483	340,850	-	81,000	82,394
2027-2031	360,300	355,420	204,513	-	100,000	62,844
2032-2036	442,000	273,041	-	-	121,000	38,831
2037-2041	545,100	171,731	-	-	132,730	10,240
2042-2046	481,300	48,511	-	-	-	-
	<u>\$ 2,360,200</u>	<u>\$ 1,748,295</u>	<u>\$ 886,213</u>	<u>\$ -</u>	<u>\$ 500,730</u>	<u>\$ 292,512</u>

Year	Refunding Bond		OPWC		Total	
Ended	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 20,000	\$ 4,075	\$ 16,600	\$ -	\$ 160,270	\$ 124,109
2018	20,000	3,550	16,600	-	163,570	121,203
2019	20,000	2,750	16,600	-	165,770	117,923
2020	20,000	2,150	16,600	-	167,970	114,708
2021	20,000	1,525	16,600	-	170,470	111,419
2022-2026	25,000	875	83,001	-	823,151	505,752
2027-2031	-	-	83,008	-	747,821	418,264
2032-2036	-	-	51,361	-	614,361	311,872
2037-2041	-	-	-	-	677,830	181,971
2042-2046	-	-	-	-	481,300	48,511
	<u>\$ 125,000</u>	<u>\$ 14,925</u>	<u>\$ 300,370</u>	<u>\$ -</u>	<u>\$ 4,172,513</u>	<u>\$ 2,055,732</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% of the total assessed valuation of the County.

NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2016 follows:

	Outstanding 12/31/15	Increase	Decrease	Outstanding 12/31/16
County Building Improvement Note, Series 2015	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
County Building Improvement Note, Series 2016	-	500,000	-	500,000
	<u>\$ 1,000,000</u>	<u>\$ 500,000</u>	<u>\$ (1,000,000)</u>	<u>\$ 500,000</u>

In 2016, the County issued \$4,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 30, 2017. The County entered into a qualifying financing agreement on a portion of this note on June 6, 2017 in the amount of \$3,500,000 at 2% interest. The note will mature on June 27, 2018. The balance of \$500,000 will be retired with operational revenues of the general fund at maturity.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 13 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$5,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the Health Care Self-insurance Internal Service fund by all other funds represent 80% of the entire premium with the remaining amount paid by the employees.

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,063,141 reported in the Health Care Internal Service fund at December 31, 2016, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$605.89 to \$1,354.33. Changes in the fund's liability amount in 2016 and 2015 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2016	\$ 703,482	\$ 9,619,504	\$ (9,259,845)	\$ 1,063,141
2015	519,203	8,009,020	(7,824,741)	703,482

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Workers Compensation Self-Insurance: Effective July 1, 2011 Wayne County was approved by the State of Ohio to participate in its Workers Compensation Self Insured program. Wayne County self-insures claims for lost time and medical payments for employee accidents and injuries that occur after July 1, 2011. All claims for accidents or injuries that occurred prior to July 1, 2011 are still handled under the County’s old experience rated program with the State of Ohio.

The County is responsible for investigating all accidents and overseeing all claims for workers compensation.

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County’s stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund’s liability amount in 2016 and 2015 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2016	\$ 27,668	\$ 10,948	\$ (29,242)	\$ 9,374
2015	7,185	27,513	(7,030)	27,668

NOTE 14 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,340,705 for 2016. Of this amount, \$510,556 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by 2% of the original base benefit. For members retiring August 1, 2013, or later, the first 2% is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

Wayne County, Ohio
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The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased 1% July 1, 2014, and will be increased 1% each year until it reaches 14% on July 1, 2016. Plan members were required to contribute 13% of their covered salary for the period from January 1, 2016 through June 30, 2016 and 14% of their covered salary for the period from July 1, 2016 through December 31, 2016. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$70,170 for 2016. Of this amount \$8,599 is reported as an intergovernmental payable.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2016, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	STRS	Total
Proportionate Share of the Net Pension Liability	\$ 36,019,023	\$ 1,679,334	\$ 37,698,357
Proportion of the Net Pension Liability	0.20794689%	0.00501698%	
Pension Expense	\$ 5,133,485	\$ (8,116)	\$ 5,125,369

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ 10,587,342	\$ 139,430	\$ 10,726,772
Differences between Expected and Actual Experience	0	67,854	67,854
Changes in Proportionate Share	0	0	0
County Contributions Subsequent to the Measurement Date	3,340,705	35,085	3,375,790
Total Deferred Outflows of Resources	<u>\$ 13,928,047</u>	<u>\$ 242,369</u>	<u>\$ 14,170,416</u>

	OPERS Traditional Plan	STRS	Total
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 695,957	\$ 0	\$ 695,957
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	0	0
Changes in Proportionate Share	75,676	368,516	444,192
Total Deferred Inflows of Resources	<u>\$ 771,633</u>	<u>\$ 368,516</u>	<u>\$ 1,140,149</u>

\$3,375,790 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	STRS	Total
2017	\$ 2,280,636	\$ (66,395)	\$ 2,214,241
2018	2,449,926	(66,396)	2,383,530
2019	2,689,229	(12,888)	2,676,341
2020	2,395,918	(15,553)	2,380,365
	<u>\$ 9,815,709</u>	<u>\$ (161,232)</u>	<u>\$ 9,654,477</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.75%
Future Salary Increases, including inflation	4.25% to 10.05%, including wage inflation at 3.75%
COLA or Ad Hoc COLA	3.00%, simple
Investment Rate of Return	8.00%
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105% of the combined healthy male mortality rates were used. For females, 100% of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120% of the disabled female mortality rates were used set forward two years. For females, 100% of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40% for 2015.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.27 %</u>

Discount Rate The discount rate used to measure the total pension liability was 8%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In October 2016, the OPERS Board adopted certain assumptions which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8% to 7.5%. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension liability:	\$ 57,387,104	36,019,023	\$ 17,995,724

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increase	2.75% at 70 to 12.25% at age 20
Investment Rate of Return	7.75%, net of investment expenses
Cost of Living Adjustments (COLA)	2% simple applied as follows: for members retiring before August 1, 2013, 2% per year, for members retiring August 1, 2013 or later, 2% COLA paid on fifth anniversary of retirement date

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The ten year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
	100.00 %	

Discount Rate The discount rate used to measure the total pension liability was 7.75% as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability:	\$ 2,231,699	\$ 1,679,334	\$ 1,213,382

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 15 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible benefit recipients. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016 as recommended by OPERS' actuary. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2016 was 4.0%.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$533,776, \$508,015 and \$289,874, respectively. For 2016, 87% has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

B. State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$6,680, respectively. The full amount has been contributed for all years.

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The "statement of revenue, expenditures, and changes in fund balance - budget (non-GAAP basis) and actual" presented for the General fund and major Special Revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. Encumbrances are treated as expenditures (budgetary basis) rather than restricted, committed, or assigned fund balance (GAAP).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 468,138	\$ 152,671	\$ (1,386,611)	\$ 574,566	\$ 340,165	\$ (308,623)
Adjustments:						
Revenue accruals	188,726	15,565	425,538	28,171	(49,136)	(117,004)
Expenditure accruals	(199,784)	(9,935)	27,514	92,116	38,975	190,681
Funds budgeted elsewhere	(236,878)	-	-	-	-	-
Encumbrances	(729,137)	(623,846)	(345,376)	(481,333)	(252,931)	(542,091)
Budget Basis	<u>\$ (508,935)</u>	<u>\$ (465,545)</u>	<u>\$ (1,278,935)</u>	<u>\$ 213,520</u>	<u>\$ 77,073</u>	<u>\$ (777,037)</u>

**As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, employee benefit liability fund, certificate of title administration, equipment recorder, sheriff rotary, Harriett McCoy trust, landfill, sheriff canine donations and victim assistance trust.

NOTE 17 - CONTINGENT LIABILITIES

A. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

B. Litigation

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, no liability is anticipated in excess of insurance coverage.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

C. Encumbrances

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

Fund	Amount
General	\$ 415,510
Motor Vehicle and Gas Tax	463,219
County Board of DD	189,623
Job and Family Services	166,276
Wayne County Care Center	184,979
Children Services Board	196,063
Other Governmental	2,069,975
	\$ 3,685,645

NOTE 18 - LANDFILL

On December 31, 1998, the County sold the Mt. Eaton Landfill, both the original landfill and the 55.89 acre expansion, as well as a majority of the County-owned assets used to operate the landfill. The sale of the landfill was final and all titles transferred completely on that date.

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. The EPA has certified both landfills are officially closed and in the post closure stage.

The County has established a commitment for landfill contingencies, which has been included in the General fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2016, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

NOTE 19 - FUND DEFICITS

As of December 31, 2016, the following had deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Capital Project Funds:

OPWC		\$	32,705
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Wayne County, Ohio
Required Supplementary Information
Schedule of County Contributions
Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 3,340,705	\$ 3,095,441	\$ 3,071,009	\$ 2,958,035
Contributions in Relation to the Contractually Required Contribution	<u>(3,340,705)</u>	<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
Contributions as a percentage of covered-employee payroll	12.52%	12.51%	12.49%	13.50%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 70,170	\$ 84,188	\$ 86,844	\$ 77,633
Contributions in Relation to the Contractually Required Contribution	<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.50%	13.00%

(n/a) Information prior to 2013 is not available.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 117,428	\$ 114,446	\$ 124,711	\$ 131,988	\$ 126,775	\$ 168,948
<u>(117,428)</u>	<u>(114,446)</u>	<u>(124,711)</u>	<u>(131,988)</u>	<u>(126,775)</u>	<u>(168,948)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 903,292	\$ 880,354	\$ 959,315	\$ 1,015,292	\$ 975,192	\$ 1,299,600
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Three Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
County's Proportion of the Net Pension Liability	0.2079469%	0.2082890%	0.2082890%
County's Proportionate Share of the Net Pension Liability	\$ 36,019,023	\$ 25,192,789	\$ 24,554,563
County's Covered-Employee Payroll	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	145.51%	102.45%	112.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net Pension Liability	0.00501698%	0.00626636%	0.00676189%
County's Proportionate Share of the Net Pension Liability	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
County's Covered-Employee Payroll	\$ 601,343	\$ 643,289	\$ 597,177
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	279.26%	269.22%	275.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	73.00%

(1) Information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.
10 years of information will be presented when available.

**COMBINING STATEMENTS FOR
NONMAJOR GOVERNMENTAL FUNDS
AND
INDIVIDUAL FUND SCHEDULES FOR
GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection (DRETAC)

To account for a percentage of the monies received from delinquent real estate tax assessment collections. Half of the money is to be distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

Real Estate Assessment

To account for state mandated countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

Indigent Guardianship

To account for Probate Court fees which are used to provide legal guardianship for indigents.

Youth Services Subsidy Grant

To account for revenue received from the State Department of Youth Services and used for placement of children, diversion programs for juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Dog and Kennel

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections.

Hazardous Materials

To account for donations solicited to transport hazardous materials in the event of a countywide disaster.

Child Enforcement Agency

To account for various federal and state grants used to provide public assistance to children.

Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions and organizations in the County.

Ditch Maintenance

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

Law Enforcement

To account for state grants for costs incurred for public safety equipment and overtime wages incurred for police officers.

Enforcement and Education

To account for grant monies received from municipal court DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Indigent Drivers Alcohol Treatment

To account for fines levied against convicted DUI offenders in accordance with Ohio Revised Code Section 4511.191.

Probation Services

To account for fees charges to those who have committed crimes and have been sentenced to probation by the Common Pleas Court. The fees help pay for the costs incurred by the County to provide probation services.

Felony Delinquent Care and Custody

To account for State funding used to provide placement services for youths who have been convicted of a felony charge.

Solid Waste District Litter Grant

To account for local grants which fund police patrolling within the community which help prevent littering.

Nonmajor Special Revenue Funds

Local Emergency Planning

To account for state grant monies used for the purchase of equipment and services.

Other Nonmajor Special Revenue Funds

<i>Pilot Probation Grant</i>	<i>Juvenile Court Special Project</i>	<i>USDA Rural Business Enterprise</i>
<i>Court Computerization</i>	<i>Juvenile Probation Services</i>	<i>Foreclosure Management</i>
<i>Victim Witness Assistance Program</i>	<i>Law Enforcement Training</i>	<i>Marriage License Fees</i>
<i>Home Arrest Grant</i>	<i>Law Library</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>VOCA Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Court Discretionary Program</i>
<i>Juvenile Accountability Incentive</i>	<i>Deputy Registrar</i>	
<i>Mediation Services</i>	<i>E 911 System EMA</i>	
<i>Municipal Court Probation</i>	<i>VAWA Investigative Enhancement</i>	

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

<i>Mt. Eaton Landfill</i>	<i>Victim's Assistance Trust</i>	<i>Sheriff Canine Donations</i>
<i>Unclaimed Monies</i>	<i>Recorder's Equipment</i>	<i>Employee Benefits Liability</i>
<i>Harriett McCoy Trust</i>	<i>Certificate of Title Administration</i>	<i>Sheriff Rotary</i>

Nonmajor Debt Service Fund

Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types. Following is a description of all nonmajor capital projects funds:

County Building Construction

This fund accounts for bond proceeds, grants, investment income and transfers from other funds, which are used to acquire, construct, or improve County buildings.

OPWC

To account for state grants and local matching funds used for the improvement of bridges and roads within the County.

Justice Center Communications

To account for revenue received from federal grants, local matching funds, and dispatching service contracts to be used for the purchase of additional equipment for the County dispatch system.

Federal Bridge Project

To account for federal grants used for the construction of bridges within the County.

Airport Improvement

To account for federal grants, donations and contributions from private sources used for capital purchases and repairs at the Wayne County Airport Authority.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 5,465,014	\$ 1,282,193	\$ 5,016,538	\$ 11,763,745
Cash and Investments:				
In Segregated Accounts	13,353	-	-	13,353
Receivables:				
Accounts	80,067	-	-	80,067
Due from Other Governments	830,440	-	373,419	1,203,859
Materials and Supplies Inventory	1,936	-	-	1,936
Loans Receivable	430,159	-	-	430,159
Prepaid Items	28,017	-	-	28,017
<i>Total Assets</i>	<u>\$ 6,848,986</u>	<u>\$ 1,282,193</u>	<u>\$ 5,389,957</u>	<u>\$ 13,521,136</u>
Liabilities				
Accounts Payable	\$ 143,794	\$ -	\$ 6,020	\$ 149,814
Contracts Payable	45,475	-	783,746	829,221
Accrued Wages and Benefits	155,190	-	-	155,190
Due to Other Governments	46,840	-	-	46,840
Due to Other Funds	32,127	-	2,750	34,877
Notes Payable	-	500,000	-	500,000
<i>Total Liabilities</i>	<u>423,426</u>	<u>500,000</u>	<u>792,516</u>	<u>1,715,942</u>
Deferred Inflows of Resources				
Unavailable Revenue	532,040	-	252,934	784,974
<i>Total Deferred Inflows of Resources</i>	<u>532,040</u>	<u>-</u>	<u>252,934</u>	<u>784,974</u>
Fund Balances				
Nonspendable	29,953	-	-	29,953
Restricted	5,863,567	-	1,425,082	7,288,649
Committed	-	782,193	2,952,130	3,734,323
Unassigned	-	-	(32,705)	(32,705)
<i>Total Fund Balances</i>	<u>5,893,520</u>	<u>782,193</u>	<u>4,344,507</u>	<u>11,020,220</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,848,986</u>	<u>\$ 1,282,193</u>	<u>\$ 5,389,957</u>	<u>\$ 13,521,136</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,479,955	\$ -	\$ 62,317	\$ 2,542,272
Licenses and Permits	581,599	-	-	581,599
Fines and Forfeitures	536,679	-	-	536,679
Intergovernmental	2,932,983	-	2,560,686	5,493,669
Special Assessments	1,699	-	-	1,699
Interest	8,864	-	2,377	11,241
Rent	6,750	-	22,288	29,038
Contributions and Donations	9,169	-	-	9,169
Other	149,273	5,000	-	154,273
<i>Total Revenues</i>	<u>6,706,971</u>	<u>5,000</u>	<u>2,647,668</u>	<u>9,359,639</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,615,008	-	-	1,615,008
Judicial	421,025	-	-	421,025
Public Safety	1,854,758	-	-	1,854,758
Public Works	117,743	13,408	-	131,151
Health	415,673	-	-	415,673
Human Services	1,417,399	-	-	1,417,399
Economic Development and Assistance	298,501	-	-	298,501
Capital Outlay	-	-	5,429,382	5,429,382
Debt Service:				
Principal Retirement	-	4,708,332	-	4,708,332
Interest and Fiscal Charges	-	266,576	-	266,576
<i>Total Expenditures</i>	<u>6,140,107</u>	<u>4,988,316</u>	<u>5,429,382</u>	<u>16,557,805</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	566,864	(4,983,316)	(2,781,714)	(7,198,166)
Other Financing Sources (Uses)				
Issuance from Loans	-	3,500,000	29,953	3,529,953
Premium on Note Issuance	-	47,600	-	47,600
Transfers In	71,791	1,948,601	1,842,000	3,862,392
Transfers Out	(9,272)	(1,000,000)	-	(1,009,272)
<i>Total Other Financing Sources (Uses)</i>	<u>62,519</u>	<u>4,496,201</u>	<u>1,871,953</u>	<u>6,430,673</u>
<i>Net Change in Fund Balances</i>	629,383	(487,115)	(909,761)	(767,493)
<i>Fund Balances Beginning of Year</i>	5,265,500	1,269,308	5,254,268	11,789,076
<i>Increase (Decrease) in Consumable for Inventory</i>	(1,363)	-	-	(1,363)
<i>Fund Balances End of Year</i>	<u>\$ 5,893,520</u>	<u>\$ 782,193</u>	<u>\$ 4,344,507</u>	<u>\$ 11,020,220</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
Assets				
Equity in Pooled Cash and Investments	\$ 203,057	\$ 1,252,623	\$ 75,016	\$ 1
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 203,057</u>	<u>\$ 1,252,623</u>	<u>\$ 75,016</u>	<u>\$ 1</u>
Liabilities				
Accounts Payable	\$ -	\$ 20,954	\$ -	\$ -
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	5,752	31,797	-	-
Due to Other Governments	1,169	10,264	-	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>6,921</u>	<u>63,015</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	196,136	1,189,608	75,016	1
<i>Total Fund Balances (Deficit)</i>	<u>196,136</u>	<u>1,189,608</u>	<u>75,016</u>	<u>1</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 203,057</u>	<u>\$ 1,252,623</u>	<u>\$ 75,016</u>	<u>\$ 1</u>

<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>
\$ 291,849	\$ 26,198	\$ 856,420	\$ 151,918	\$ 39,866	\$ 5,584
-	-	12,631	-	-	722
75	-	32,699	-	-	-
-	-	85,955	220,575	-	1,829
-	-	1,936	-	-	-
-	-	-	430,159	-	-
-	802	-	-	-	-
<u>\$ 291,924</u>	<u>\$ 27,000</u>	<u>\$ 989,641</u>	<u>\$ 802,652</u>	<u>\$ 39,866</u>	<u>\$ 8,135</u>
\$ 634	\$ -	\$ 31,827	\$ 4,097	\$ -	\$ -
-	-	-	45,475	-	-
10,986	697	47,710	-	-	-
4,137	107	16,202	-	-	-
-	-	-	-	-	-
<u>15,757</u>	<u>804</u>	<u>95,739</u>	<u>49,572</u>	<u>-</u>	<u>-</u>
-	-	-	216,782	-	1,829
-	-	-	<u>216,782</u>	<u>-</u>	<u>1,829</u>
-	802	1,936	-	-	-
276,167	25,394	891,966	536,298	39,866	6,306
<u>276,167</u>	<u>26,196</u>	<u>893,902</u>	<u>536,298</u>	<u>39,866</u>	<u>6,306</u>
<u>\$ 291,924</u>	<u>\$ 27,000</u>	<u>\$ 989,641</u>	<u>\$ 802,652</u>	<u>\$ 39,866</u>	<u>\$ 8,135</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
Assets				
Equity in Pooled Cash and Investments	\$ 8,731	\$ 14,615	\$ 151,679	\$ 642,278
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	32	1,401	2,243	-
Due from Other Governments	-	-	-	139,245
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,763</u>	<u>\$ 16,016</u>	<u>\$ 153,922</u>	<u>\$ 781,523</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 800	\$ 25,035
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	32,127
	<u>-</u>	<u>-</u>	<u>800</u>	<u>57,162</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	69,623
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,623</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	8,763	16,016	153,122	654,738
<i>Total Fund Balances (Deficit)</i>	<u>8,763</u>	<u>16,016</u>	<u>153,122</u>	<u>654,738</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,763</u>	<u>\$ 16,016</u>	<u>\$ 153,922</u>	<u>\$ 781,523</u>

Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant
\$ 8,707	\$ 26,274	\$ 45,488	\$ 113,533	\$ 22,091	\$ 36,209
-	-	-	-	-	-
-	-	-	14,908	-	-
-	-	126,276	-	114,525	101,373
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	23,334	-	3,881
<u>\$ 8,707</u>	<u>\$ 26,274</u>	<u>\$ 171,764</u>	<u>\$ 151,775</u>	<u>\$ 136,616</u>	<u>\$ 141,463</u>
\$ 370	\$ -	\$ 1,162	\$ 14,271	\$ -	\$ -
-	-	-	-	-	-
3,293	-	9,955	3,014	5,801	6,214
641	-	1,529	1,014	2,508	2,098
-	-	-	-	-	-
<u>4,304</u>	<u>-</u>	<u>12,646</u>	<u>18,299</u>	<u>8,309</u>	<u>8,312</u>
-	-	63,138	-	100,220	50,686
-	-	63,138	-	100,220	50,686
-	-	-	23,334	-	3,881
4,403	26,274	95,980	110,142	28,087	78,584
<u>4,403</u>	<u>26,274</u>	<u>95,980</u>	<u>133,476</u>	<u>28,087</u>	<u>82,465</u>
<u>\$ 8,707</u>	<u>\$ 26,274</u>	<u>\$ 171,764</u>	<u>\$ 151,775</u>	<u>\$ 136,616</u>	<u>\$ 141,463</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	VOCA Grant	Juvenile Accountability Incentive	Mediation Services	Municipal Court Probation
Assets				
Equity in Pooled Cash and Investments	\$ 9,258	\$ -	\$ 42,660	\$ 48,825
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	12,355	8,182
Due from Other Governments	26,291	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 35,549</u>	<u>\$ -</u>	<u>\$ 55,015</u>	<u>\$ 57,007</u>
Liabilities				
Accounts Payable	\$ 2,490	\$ -	\$ -	\$ 4,821
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	4,540	7,661
Due to Other Governments	-	-	698	1,179
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>2,490</u>	<u>-</u>	<u>5,238</u>	<u>13,661</u>
Deferred Inflows of Resources				
Unavailable Revenue	22,665	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>22,665</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	10,394	-	49,777	43,346
<i>Total Fund Balances (Deficit)</i>	<u>10,394</u>	<u>-</u>	<u>49,777</u>	<u>43,346</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 35,549</u>	<u>\$ -</u>	<u>\$ 55,015</u>	<u>\$ 57,007</u>

Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
\$ 250	\$ 24,970	\$ 2,566	\$ 357,785	\$ 3,106	\$ 114,562
-	-	-	-	-	-
-	-	-	5,151	711	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>250</u>	<u>24,970</u>	<u>2,566</u>	<u>362,936</u>	<u>3,817</u>	<u>114,562</u>
\$ -	\$ -	\$ -	\$ 18,046	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,093	-	13,465
-	-	-	358	-	4,442
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>19,497</u>	<u>-</u>	<u>17,907</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
250	24,970	2,566	343,439	3,817	96,655
<u>250</u>	<u>24,970</u>	<u>2,566</u>	<u>343,439</u>	<u>3,817</u>	<u>96,655</u>
\$ 250	\$ 24,970	\$ 2,566	\$ 362,936	\$ 3,817	\$ 114,562

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
Assets				
Equity in Pooled Cash and Investments	\$ 759,176	\$ 35,898	\$ 1,824	\$ 43,823
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	1,900
Due from Other Governments	-	14,371	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 759,176</u>	<u>\$ 50,269</u>	<u>\$ 1,824</u>	<u>\$ 45,723</u>
Liabilities				
Accounts Payable	\$ 7,433	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	2,942	-	270
Due to Other Governments	-	452	-	42
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>7,433</u>	<u>3,394</u>	<u>-</u>	<u>312</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	7,097	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>7,097</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	751,743	39,778	1,824	45,411
<i>Total Fund Balances (Deficit)</i>	<u>751,743</u>	<u>39,778</u>	<u>1,824</u>	<u>45,411</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 759,176</u>	<u>\$ 50,269</u>	<u>\$ 1,824</u>	<u>\$ 45,723</u>

Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Court Discretionary Program	Totals
\$ 11,854	\$ 36,319	\$ 1	\$ 5,465,014
-	-	-	13,353
410	-	-	80,067
-	-	-	830,440
-	-	-	1,936
-	-	-	430,159
-	-	-	28,017
<u>\$ 12,264</u>	<u>\$ 36,319</u>	<u>\$ 1</u>	<u>\$ 6,848,986</u>
\$ 11,854	\$ -	\$ -	\$ 143,794
-	-	-	45,475
-	-	-	155,190
-	-	-	46,840
-	-	-	32,127
<u>11,854</u>	<u>-</u>	<u>-</u>	<u>423,426</u>
-	-	-	532,040
-	-	-	532,040
-	-	-	29,953
410	36,319	1	5,863,567
<u>410</u>	<u>36,319</u>	<u>1</u>	<u>5,893,520</u>
<u>\$ 12,264</u>	<u>\$ 36,319</u>	<u>\$ 1</u>	<u>\$ 6,848,986</u>

Wayne County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
Revenues				
Charges for Services	\$ 161,420	\$ 1,317,807	\$ 13,495	\$ -
Licenses and Permits	-	95	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	16,456	9,709	-	-
<i>Total Revenues</i>	<u>177,876</u>	<u>1,327,611</u>	<u>13,495</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	196,765	1,019,657	-	-
Judicial	-	-	7,959	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>196,765</u>	<u>1,019,657</u>	<u>7,959</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(18,889)	307,954	5,536	-
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(18,889)	307,954	5,536	-
<i>Fund Balances (Deficit) Beginning of of Year</i>	215,025	881,654	69,480	1
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 196,136</u>	<u>\$ 1,189,608</u>	<u>\$ 75,016</u>	<u>\$ 1</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement
\$ -	\$ 2,266	\$ 341,968	\$ -	\$ -	\$ -
260,591	-	-	-	-	-
2,393	-	-	-	-	6,114
2,500	33,512	1,072,847	452,419	-	17,985
-	-	-	-	1,699	-
-	-	-	8,864	-	-
6,750	-	-	-	-	-
9,169	-	-	-	-	-
26,863	28,758	53,317	-	-	-
<u>308,266</u>	<u>64,536</u>	<u>1,468,132</u>	<u>461,283</u>	<u>1,699</u>	<u>24,099</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	34,528	-	-	-	32,576
-	-	-	-	-	-
382,872	32,801	-	-	-	-
-	-	1,417,399	-	-	-
-	-	-	298,501	-	-
<u>382,872</u>	<u>67,329</u>	<u>1,417,399</u>	<u>298,501</u>	<u>-</u>	<u>32,576</u>
(74,606)	(2,793)	50,733	162,782	1,699	(8,477)
-	-	-	-	-	-
-	-	-	-	-	(9,272)
-	-	-	-	-	(9,272)
(74,606)	(2,793)	50,733	162,782	1,699	(17,749)
350,773	28,989	844,532	373,516	38,167	24,055
-	-	(1,363)	-	-	-
<u>\$ 276,167</u>	<u>\$ 26,196</u>	<u>\$ 893,902</u>	<u>\$ 536,298</u>	<u>\$ 39,866</u>	<u>\$ 6,306</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2016

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
Revenues				
Charges for Services	\$ -	\$ -	\$ 33,424	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	469	23,501	3,320	-
Intergovernmental	-	-	-	569,770
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>469</u>	<u>23,501</u>	<u>36,744</u>	<u>569,770</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	43,835	40,242	374,491
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>43,835</u>	<u>40,242</u>	<u>374,491</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	469	(20,334)	(3,498)	195,279
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	469	(20,334)	(3,498)	195,279
<i>Fund Balances (Deficit) Beginning of of Year</i>	8,294	36,350	156,620	459,459
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,763</u>	<u>\$ 16,016</u>	<u>\$ 153,122</u>	<u>\$ 654,738</u>

Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	270,494	-	-
94,000	25,974	252,552	-	92,676	188,995
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,000</u>	<u>25,974</u>	<u>252,552</u>	<u>270,494</u>	<u>92,676</u>	<u>188,995</u>
-	-	-	-	-	-
-	-	-	221,356	-	-
-	30,658	258,767	-	126,485	192,125
117,743	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>117,743</u>	<u>30,658</u>	<u>258,767</u>	<u>221,356</u>	<u>126,485</u>	<u>192,125</u>
(23,743)	(4,684)	(6,215)	49,138	(33,809)	(3,130)
-	-	-	-	36,795	-
-	-	-	-	-	-
-	-	-	-	<u>36,795</u>	-
(23,743)	(4,684)	(6,215)	49,138	2,986	(3,130)
28,146	30,958	102,195	84,338	25,101	85,595
-	-	-	-	-	-
<u>\$ 4,403</u>	<u>\$ 26,274</u>	<u>\$ 95,980</u>	<u>\$ 133,476</u>	<u>\$ 28,087</u>	<u>\$ 82,465</u>

(Continued)

Wayne County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	VOCA Grant	Juvenile Accountability Incentive	Mediation Services	Municipal Court Probation
Revenues				
Charges for Services	\$ -	\$ -	\$ 162,943	\$ 156,996
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	26,672	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>26,672</u>	<u>-</u>	<u>162,943</u>	<u>156,996</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	32,893	27,877	145,373	236,165
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>32,893</u>	<u>27,877</u>	<u>145,373</u>	<u>236,165</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,221)	(27,877)	17,570	(79,169)
Other Financing Sources (Uses)				
Transfers In	7,119	27,877	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>7,119</u>	<u>27,877</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	898	-	17,570	(79,169)
<i>Fund Balances (Deficit) Beginning of of Year</i>	9,496	-	32,207	122,515
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 10,394</u>	<u>\$ -</u>	<u>\$ 49,777</u>	<u>\$ 43,346</u>

Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	6,377	-	191,571	9,711	320,913
-	-	5,760	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,741	-	10,429
<u>250</u>	<u>6,377</u>	<u>5,760</u>	<u>195,312</u>	<u>9,711</u>	<u>331,342</u>
-	-	-	-	-	329,086
-	2,467	10,169	186,199	31,229	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>2,467</u>	<u>10,169</u>	<u>186,199</u>	<u>31,229</u>	<u>329,086</u>
250	3,910	(4,409)	9,113	(21,518)	2,256
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
250	3,910	(4,409)	9,113	(21,518)	2,256
-	21,060	6,975	334,326	25,335	94,399
-	-	-	-	-	-
<u>\$ 250</u>	<u>\$ 24,970</u>	<u>\$ 2,566</u>	<u>\$ 343,439</u>	<u>\$ 3,817</u>	<u>\$ 96,655</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2016

	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
Revenues				
Charges for Services	\$ 250,498	\$ -	\$ -	\$ 18,427
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	96,713	608	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>250,498</u>	<u>96,713</u>	<u>608</u>	<u>18,427</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	69,500	-	-
Judicial	-	-	-	5,511
Public Safety	128,838	44,922	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>128,838</u>	<u>114,422</u>	<u>-</u>	<u>5,511</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	121,660	(17,709)	608	12,916
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	121,660	(17,709)	608	12,916
<i>Fund Balances (Deficit) Beginning of of Year</i>	630,083	57,487	1,216	32,495
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 751,743</u>	<u>\$ 39,778</u>	<u>\$ 1,824</u>	<u>\$ 45,411</u>

Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Court Discretionary Program	Totals
\$ 20,711	\$ -	\$ -	\$ 2,479,955
-	-	-	581,599
-	22,479	-	536,679
-	-	-	2,932,983
-	-	-	1,699
-	-	-	8,864
-	-	-	6,750
-	-	-	9,169
-	-	-	149,273
<u>20,711</u>	<u>22,479</u>	<u>-</u>	<u>6,706,971</u>
-	-	-	1,615,008
-	-	-	421,025
20,926	40,192	-	1,854,758
-	-	-	117,743
-	-	-	415,673
-	-	-	1,417,399
-	-	-	298,501
<u>20,926</u>	<u>40,192</u>	<u>-</u>	<u>6,140,107</u>
(215)	(17,713)	-	566,864
-	-	-	71,791
-	-	-	(9,272)
<u>-</u>	<u>-</u>	<u>-</u>	<u>62,519</u>
(215)	(17,713)	-	629,383
625	54,032	1	5,265,500
-	-	-	(1,363)
<u>\$ 410</u>	<u>\$ 36,319</u>	<u>\$ 1</u>	<u>\$ 5,893,520</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	County Building Construction	OPWC	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 4,268,475	\$ 494,824	\$ 53,239
Due from Other Governments	-	35,887	-
<i>Total Assets</i>	<u>\$ 4,268,475</u>	<u>\$ 530,711</u>	<u>\$ 53,239</u>
Liabilities			
Accounts Payable	\$ 6,020	\$ -	\$ -
Contracts Payable	125,094	524,779	-
Due to Other Funds	-	2,750	-
<i>Total Liabilities</i>	<u>131,114</u>	<u>527,529</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	35,887	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>35,887</u>	<u>-</u>
Fund Balances			
Restricted	1,238,470	-	-
Committed	2,898,891	-	53,239
Unassigned	-	(32,705)	-
<i>Total Fund Balances (Deficit)</i>	<u>4,137,361</u>	<u>(32,705)</u>	<u>53,239</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,268,475</u>	<u>\$ 530,711</u>	<u>\$ 53,239</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 200,000	\$ 5,016,538
-	337,532	373,419
<u>\$ -</u>	<u>\$ 537,532</u>	<u>\$ 5,389,957</u>
\$ -	\$ -	\$ 6,020
-	133,873	783,746
-	-	2,750
<u>-</u>	<u>133,873</u>	<u>792,516</u>
-	217,047	252,934
<u>-</u>	<u>217,047</u>	<u>252,934</u>
-	186,612	1,425,082
-	-	2,952,130
-	-	(32,705)
<u>-</u>	<u>186,612</u>	<u>4,344,507</u>
<u>\$ -</u>	<u>\$ 537,532</u>	<u>\$ 5,389,957</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2016*

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 10,093	\$ -	\$ 52,224
Intergovernmental	323,519	603,486	-
Interest	-	2,377	-
Rent	22,288	-	-
<i>Total Revenues</i>	<u>355,900</u>	<u>605,863</u>	<u>52,224</u>
Expenditures			
Capital Outlay	2,646,412	1,164,179	26,468
<i>Total Expenditures</i>	<u>2,646,412</u>	<u>1,164,179</u>	<u>26,468</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,290,512)	(558,316)	25,756
Other Financing Sources			
Issuance from Loans	-	29,953	-
Transfers In	1,842,000	-	-
<i>Total Other Financing Sources</i>	<u>1,842,000</u>	<u>29,953</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(448,512)	(528,363)	25,756
<i>Fund Balances Beginning of Year</i>	4,585,873	495,658	27,483
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 4,137,361</u>	<u>\$ (32,705)</u>	<u>\$ 53,239</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 62,317
72,252	1,561,429	2,560,686
-	-	2,377
-	-	22,288
<u>72,252</u>	<u>1,561,429</u>	<u>2,647,668</u>
17,505	1,574,818	5,429,382
<u>17,505</u>	<u>1,574,818</u>	<u>5,429,382</u>
54,747	(13,389)	(2,781,714)
-	-	29,953
-	-	1,842,000
<u>-</u>	<u>-</u>	<u>1,871,953</u>
54,747	(13,389)	(909,761)
(54,747)	200,001	5,254,268
<u>\$ -</u>	<u>\$ 186,612</u>	<u>\$ 4,344,507</u>

**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,814,000	\$ 4,201,016	\$ 387,016
Permissive Sales Taxes	10,400,000	11,745,143	1,345,143
Charges for Services	2,902,382	3,611,612	709,230
Licenses and Permits	120,000	193,315	73,315
Fines and Forfeitures	292,000	244,948	(47,052)
Intergovernmental	3,118,500	3,863,740	745,240
Interest	250,000	495,810	245,810
Rent	80,000	115,087	35,087
Other	440,899	573,219	132,320
<i>Total Revenues</i>	<u>21,417,781</u>	<u>25,043,890</u>	<u>3,626,109</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	632,871	603,517	29,354
Other	221,435	149,700	71,735
Total Commissioners Office	<u>854,306</u>	<u>753,217</u>	<u>101,089</u>
Microfilm			
Personal Services	240,150	218,212	21,938
Materials and Supplies	18,106	13,276	4,830
Contractual Services	10,382	6,072	4,310
Total Microfilm	<u>268,638</u>	<u>237,560</u>	<u>31,078</u>
Auditor's Office			
Personal Services	420,425	409,219	11,206
Materials and Supplies	4,195	4,195	-
Contractual Services	37,691	37,400	291
Other	21,383	21,303	80
Total Auditor's Office	<u>483,694</u>	<u>472,117</u>	<u>11,577</u>
Treasurer			
Personal Services	154,765	153,344	1,421
Materials and Supplies	28,901	28,900	1
Contractual Services	39,039	39,039	-
Other	17,000	8,106	8,894
Total Treasurer	<u>239,705</u>	<u>229,389</u>	<u>10,316</u>
Prosecutor			
Personal Services	976,903	941,802	35,101
Contractual Services	40,801	40,800	1
Other	60,252	60,252	-
Total Prosecutor	<u>1,077,956</u>	<u>1,042,854</u>	<u>35,102</u>
Data Processing			
Personal Services	90,220	89,489	731
Materials and Supplies	1,023	1,000	23
Contractual Services	71,989	71,989	-
Other	13,033	13,017	16
Total Data Processing	<u>176,265</u>	<u>175,495</u>	<u>770</u>
Planning Commission			
Personal Services	147,100	135,070	12,030
Other	100,391	100,391	-
Total Planning Commission	<u>247,491</u>	<u>235,461</u>	<u>12,030</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	439,947	436,960	2,987
Materials and Supplies	20,922	20,922	-
Contractual Services	107,807	103,728	4,079
Capital Outlay	-	-	-
Other	11,718	11,717	1
Total Board of Elections	<u>580,394</u>	<u>573,327</u>	<u>7,067</u>
Recorder			
Personal Services	221,320	219,420	1,900
Total Recorder	<u>221,320</u>	<u>219,420</u>	<u>1,900</u>
Maintenance and Operations			
Personal Services	251,100	237,829	13,271
Materials and Supplies	123,542	95,410	28,132
Contractual Services	1,269,347	1,238,274	31,073
Other	259,164	218,605	40,559
Total Maintenance and Operations	<u>1,903,153</u>	<u>1,790,118</u>	<u>113,035</u>
Board of Revision			
Other	4,510	3,000	1,510
Total Board of Revision	<u>4,510</u>	<u>3,000</u>	<u>1,510</u>
Building and Grounds			
Capital Outlay	176,717	155,712	21,005
Total Building and Grounds	<u>176,717</u>	<u>155,712</u>	<u>21,005</u>
Real Estate Property Taxes			
Other	2,635	1,689	946
Total Real Estate Property Taxes	<u>2,635</u>	<u>1,689</u>	<u>946</u>
Insurance and Pensions			
Personal Services	1,645	-	1,645
Contractual Services	531,622	484,277	47,345
Other	13,580	10,520	3,060
Total Insurance and Pensions	<u>546,847</u>	<u>494,797</u>	<u>52,050</u>
Professional Services			
Contractual Services	83,805	83,805	-
Total Professional Services	<u>83,805</u>	<u>83,805</u>	<u>-</u>
Miscellaneous			
Contractual Services	109,214	96,613	12,601
Other	67,638	53,573	14,065
Total Miscellaneous	<u>176,852</u>	<u>150,186</u>	<u>26,666</u>
Total General Government- Legislative and Executive	<u>7,044,288</u>	<u>6,618,147</u>	<u>426,141</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	511,920	510,975	945
Materials and Supplies	909	900	9
Contractual Services	92,700	74,004	18,696
Other	9,765	8,831	934
Total Common Pleas Court	<u>615,294</u>	<u>594,710</u>	<u>20,584</u>
Juvenile Court			
Personal Services	489,541	468,302	21,239
Materials and Supplies	3,650	3,650	-
Contractual Services	279,339	249,578	29,761
Capital Outlay	2,850	2,850	-
Other	39,096	35,332	3,764
Total Juvenile Court	<u>814,476</u>	<u>759,712</u>	<u>54,764</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	204,635	195,682	8,953
Materials and Supplies	3,971	3,971	-
Contractual Services	1,700	1,050	650
Other	5,787	5,787	-
Total Probate Court	<u>216,093</u>	<u>206,490</u>	<u>9,603</u>
Clerk of Courts			
Personal Services	1,076,288	1,056,003	20,285
Materials and Supplies	16,957	6,669	10,288
Contractual Services	3,291	1,583	1,708
Other	3,758	2,215	1,543
Total Clerk of Courts	<u>1,100,294</u>	<u>1,066,470</u>	<u>33,824</u>
Municipal Court			
Personal Services	979,170	970,467	8,703
Materials and Supplies	1,130	1,107	23
Contractual Services	16,000	10,708	5,292
Other	100,383	96,963	3,420
Total Municipal Court	<u>1,096,683</u>	<u>1,079,245</u>	<u>17,438</u>
Public Defender			
Personal Services	544,649	522,867	21,782
Materials and Supplies	278	178	100
Contractual Services	6,075	2,310	3,765
Other	9,542	6,478	3,064
Total Public Defender	<u>560,544</u>	<u>531,833</u>	<u>28,711</u>
District Court of Appeals			
Contractual Services	35,000	32,942	2,058
Total District Court of Appeals	<u>35,000</u>	<u>32,942</u>	<u>2,058</u>
Jury Commission			
Personal Services	12,330	12,177	153
Materials and Supplies	1,963	1,559	404
Total Jury Commission	<u>14,293</u>	<u>13,736</u>	<u>557</u>
Adult Probation			
Personal Services	229,896	228,110	1,786
Other	1,000	34	966
Total Adult Probation	<u>230,896</u>	<u>228,144</u>	<u>2,752</u>
Juvenile Probation			
Personal Services	487,940	485,444	2,496
Other	17,751	11,756	5,995
Total Juvenile Probation	<u>505,691</u>	<u>497,200</u>	<u>8,491</u>
Total General Government-Judicial	<u>5,189,264</u>	<u>5,010,482</u>	<u>178,782</u>
Total General Government	<u>12,233,552</u>	<u>11,628,629</u>	<u>604,923</u>
Public Safety:			
Justice Center			
Personal Services	793,040	782,725	10,315
Materials and Supplies	7,562	5,778	1,784
Contractual Services	258,170	252,595	5,575
Capital Outlay	1,700	-	1,700
Other	4,004	2,715	1,289
Total Justice Center	<u>1,064,476</u>	<u>1,043,813</u>	<u>20,663</u>
Coroner			
Personal Services	136,570	135,564	1,006
Materials and Supplies	827	826	1
Contractual Services	26,241	26,238	3
Other	9,790	8,790	1,000
Total Coroner	<u>173,428</u>	<u>171,418</u>	<u>2,010</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	70,700	67,983	2,717
Contractual Services	52,751	52,629	122
Total Home Arrest	<u>123,451</u>	<u>120,612</u>	<u>2,839</u>
Sheriff			
Personal Services	4,676,856	4,663,078	13,778
Materials and Supplies	107,488	107,251	237
Contractual Services	505,274	464,988	40,286
Capital Outlay	112,056	112,011	45
Other	199,149	196,072	3,077
Total Sheriff	<u>5,600,823</u>	<u>5,543,400</u>	<u>57,423</u>
Building Regulations Department			
Personal Services	321,730	306,831	14,899
Materials and Supplies	1,191	1,186	5
Contractual Services	53,108	50,108	3,000
Other	22,013	17,077	4,936
Total Building Regulations Department	<u>398,042</u>	<u>375,202</u>	<u>22,840</u>
Disaster Services			
Personal Services	161,290	148,694	12,596
Contractual Services	9,378	9,321	57
Other	4,843	4,629	214
Total Disaster Services	<u>175,511</u>	<u>162,644</u>	<u>12,867</u>
Detention Home			
Contractual Services	970,000	927,742	42,258
Total Detention Home	<u>970,000</u>	<u>927,742</u>	<u>42,258</u>
Total Public Safety	<u>8,505,731</u>	<u>8,344,831</u>	<u>160,900</u>
Public Works:			
Engineer			
Personal Services	104,924	103,535	1,389
Materials and Supplies	679	679	-
Total Engineer	<u>105,603</u>	<u>104,214</u>	<u>1,389</u>
Total Public Works	<u>105,603</u>	<u>104,214</u>	<u>1,389</u>
Health:			
Commissioners			
Contractual Services	100,460	100,460	-
Total Commissioners	<u>100,460</u>	<u>100,460</u>	<u>-</u>
TB Hospital			
Contractual Services	1,767	1,000	767
Total TB Hospital	<u>1,767</u>	<u>1,000</u>	<u>767</u>
Vital Statistics			
Contractual Services	2,600	2,580	20
Total Vital Statistics	<u>2,600</u>	<u>2,580</u>	<u>20</u>
Other Health			
Contractual Services	235,611	235,610	1
Total Other Health	<u>235,611</u>	<u>235,610</u>	<u>1</u>
Total Health	<u>340,438</u>	<u>339,650</u>	<u>788</u>
Human Services:			
Soldiers Relief			
Personal Services	138,572	134,723	3,849
Materials and Supplies	6,270	5,516	754
Contractual Services	2,594	1,865	729
Capital Outlay	37,000	36,820	180
Other	498,716	329,380	169,336
Total Soldiers Relief	<u>683,152</u>	<u>508,304</u>	<u>174,848</u>

(continued)

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	273,824	245,886	27,938
Other	78,871	54,371	24,500
Total Veterans Services	<u>352,695</u>	<u>300,257</u>	<u>52,438</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,036,047</u>	<u>808,561</u>	<u>227,486</u>
Conservation and Recreation:			
Other	-	151,404	(151,404)
Total Conservation and Recreation	<u>-</u>	<u>151,404</u>	<u>(151,404)</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	5,500	5,500	-
Total Agriculture	<u>526,210</u>	<u>526,210</u>	<u>-</u>
Total Economic Development and Assistance	<u>526,210</u>	<u>526,210</u>	<u>-</u>
<i>Total Expenditures</i>	<u>22,747,581</u>	<u>21,903,499</u>	<u>844,082</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,329,800)</u>	<u>3,140,391</u>	<u>4,470,191</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	3,500	8,458	4,958
Transfers Out	(3,945,962)	(3,657,784)	288,178
Total Other Financing Sources (Uses)	<u>(3,942,462)</u>	<u>(3,649,326)</u>	<u>293,136</u>
<i>Net Change in Fund Balance</i>	<u>(5,272,262)</u>	<u>(508,935)</u>	<u>4,763,327</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	5,674,539	5,674,539	-
Prior Year Encumbrances Appropriated	<u>597,709</u>	<u>597,709</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 999,986</u>	<u>\$ 5,763,313</u>	<u>\$ 4,763,327</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mt Eaton Landfill
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
<i>Total Expenditures</i>	400,000	-	400,000
<i>Net Change in Fund Balance</i>	(400,000)	-	400,000
<i>Fund Balance (Deficit) Beginning of Year</i>	400,000	400,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 400,000	\$ 400,000

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 66,444	\$ 56,444
<i>Total Revenues</i>	<u>10,000</u>	<u>66,444</u>	<u>56,444</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	143,017	61,816	81,201
<i>Total Expenditures</i>	<u>143,017</u>	<u>61,816</u>	<u>81,201</u>
<i>Net Change in Fund Balance</i>	(133,017)	4,628	137,645
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>133,017</u>	<u>133,017</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 137,645</u>	<u>\$ 137,645</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,285,673	\$ 60,673
Charges for Services	30,000	15,626	(14,374)
Fines and Forfeitures	59,500	67,836	8,336
Intergovernmental	5,850,000	5,879,294	29,294
Contributions and Donations	15,500	82,315	66,815
Other	55,000	47,680	(7,320)
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,378,424</u>	<u>143,424</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,305,194	3,164,118	141,076
Materials and Supplies	2,199,068	2,199,068	-
Contractual Services	1,094,144	1,030,338	63,806
Capital Outlay	567,452	557,523	9,929
Other	635,700	605,650	30,050
<i>Total Expenditures</i>	<u>7,801,558</u>	<u>7,556,697</u>	<u>244,861</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(566,558)	(178,273)	388,285
Other Financing Sources (Uses)			
Transfers Out	(288,000)	(287,272)	728
<i>Net Change in Fund Balance</i>	(854,558)	(465,545)	389,013
<i>Fund Balance (Deficit) Beginning of Year</i>	213,425	213,425	-
Prior Year Encumbrances Appropriated	641,133	641,133	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 389,013</u>	<u>\$ 389,013</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of DD
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 6,095,000	\$ 6,310,486	\$ 215,486
Charges for Services	20,000	23,996	3,996
Intergovernmental	3,768,440	3,562,862	(205,578)
Interest	-	449	449
Other	220,000	372,872	152,872
<i>Total Revenues</i>	<u>10,103,440</u>	<u>10,270,665</u>	<u>167,225</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,515,851	4,090,574	425,277
Materials and Supplies	268,613	215,931	52,682
Contractual Services	3,767,656	3,157,388	610,268
Capital Outlay	147,235	43,350	103,885
Other	4,798,135	4,042,357	755,778
<i>Total Expenditures</i>	<u>13,497,490</u>	<u>11,549,600</u>	<u>1,947,890</u>
<i>Net Change in Fund Balance</i>	(3,394,050)	(1,278,935)	2,115,115
<i>Fund Balance (Deficit) Beginning of Year</i>	2,848,230	2,848,230	-
Prior Year Encumbrances Appropriated	545,820	545,820	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,115,115</u>	<u>\$ 2,115,115</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,785,948	\$ 6,059,802	\$ 273,854
Other	374,522	460,015	85,493
<i>Total Revenues</i>	<u>6,160,470</u>	<u>6,519,817</u>	<u>359,347</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,350,939	3,025,565	325,374
Materials and Supplies	81,416	80,127	1,289
Contractual Services	3,558,283	3,237,177	321,106
Capital Outlay	34,378	34,378	-
Other	175,120	173,501	1,619
<i>Total Expenditures</i>	<u>7,200,136</u>	<u>6,550,748</u>	<u>649,388</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,039,666)	(30,931)	1,008,735
Other Financing Sources (Uses)			
Transfers In	245,023	244,451	(572)
<i>Net Change in Fund Balance</i>	(794,643)	213,520	1,008,163
<i>Fund Balance (Deficit) Beginning of Year</i>	548,190	548,190	-
Prior Year Encumbrances Appropriated	443,906	443,906	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 197,453</u>	<u>\$ 1,205,616</u>	<u>\$ 1,008,163</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,180,400	\$ 1,359,206	\$ 178,806
Charges for Services	2,726,600	3,154,921	428,321
Intergovernmental	100,000	176,936	76,936
Other	2,000	3,767	1,767
<i>Total Revenues</i>	<u>4,009,000</u>	<u>4,694,830</u>	<u>685,830</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,273,027	3,118,327	154,700
Materials and Supplies	560,239	496,934	63,305
Contractual Services	986,787	921,557	65,230
Capital Outlay	110,170	46,193	63,977
Other	106,019	34,746	71,273
<i>Total Expenditures</i>	<u>5,036,242</u>	<u>4,617,757</u>	<u>418,485</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,027,242)	77,073	1,104,315
Other Financing Sources (Uses)			
Transfers Out	(469,062)	-	469,062
<i>Net Change in Fund Balance</i>	(1,496,304)	77,073	1,573,377
<i>Fund Balance (Deficit) Beginning of Year</i>	5,554,412	5,554,412	-
Prior Year Encumbrances Appropriated	341,889	341,889	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,399,997</u>	<u>\$ 5,973,374</u>	<u>\$ 1,573,377</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,121,650	\$ 3,328,670	\$ 207,020
Charges for Services	855,000	1,232,525	377,525
Intergovernmental	2,743,543	3,063,300	319,757
Interest	-	1,065	1,065
Contributions and Donations	20,000	23,608	3,608
Other	120,000	83,266	(36,734)
<i>Total Revenues</i>	<u>6,860,193</u>	<u>7,732,434</u>	<u>872,241</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,814,489	3,662,865	151,624
Materials and Supplies	45,644	43,892	1,752
Contractual Services	4,372,141	4,350,555	21,586
Capital Outlay	275,671	275,638	33
Other	324,388	176,521	147,867
<i>Total Expenditures</i>	<u>8,832,333</u>	<u>8,509,471</u>	<u>322,862</u>
<i>Net Change in Fund Balance</i>	(1,972,140)	(777,037)	1,195,103
<i>Fund Balance (Deficit) Beginning of Year</i>	6,208,518	6,208,518	-
Prior Year Encumbrances Appropriated	479,964	479,964	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,716,342</u>	<u>\$ 5,911,445</u>	<u>\$ 1,195,103</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 167,710	\$ 161,420	\$ (6,290)
Other	3,000	16,456	13,456
<i>Total Revenues</i>	<u>170,710</u>	<u>177,876</u>	<u>7,166</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	142,620	137,580	5,040
Materials and Supplies	23,318	10,144	13,174
Contractual Services	21,000	21,000	-
Capital Outlay	5,000	-	5,000
Other	85,164	44,180	40,984
<i>Total Expenditures</i>	<u>277,102</u>	<u>212,904</u>	<u>64,198</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(106,392)	(35,028)	71,364
Other Financing Sources (Uses)			
Transfers Out	(114,703)	-	114,703
<i>Net Change in Fund Balance</i>	(221,095)	(35,028)	186,067
<i>Fund Balance (Deficit) Beginning of Year</i>	205,598	205,598	-
Prior Year Encumbrances Appropriated	15,497	15,497	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 186,067</u>	<u>\$ 186,067</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,300,000	\$ 1,317,807	\$ 17,807
Licenses and Permits	-	95	95
Other	-	9,709	9,709
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,327,611</u>	<u>27,611</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	779,308	695,306	84,002
Materials and Supplies	34,826	12,511	22,315
Contractual Services	517,593	337,482	180,111
Other	90,581	70,962	19,619
<i>Total Expenditures</i>	<u>1,422,308</u>	<u>1,116,261</u>	<u>306,047</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(122,308)	211,350	333,658
Other Financing Uses			
Transfers Out	(796,040)	-	796,040
<i>Net Change in Fund Balance</i>	(918,348)	211,350	1,129,698
<i>Fund Balance (Deficit) Beginning of Year</i>	682,948	682,948	-
Prior Year Encumbrances Appropriated	<u>235,400</u>	<u>235,400</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,129,698</u>	<u>\$ 1,129,698</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 11,500	\$ 13,495	\$ 1,995
<i>Total Revenues</i>	<u>11,500</u>	<u>13,495</u>	<u>1,995</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	80,979	7,959	73,020
<i>Total Expenditures</i>	<u>80,979</u>	<u>7,959</u>	<u>73,020</u>
<i>Net Change in Fund Balance</i>	(69,479)	5,536	75,015
<i>Fund Balance (Deficit) Beginning of Year</i>	66,358	66,358	-
Prior Year Encumbrances Appropriated	3,121	3,121	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 75,015</u>	<u>\$ 75,015</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	1	1	-
<i>Fund Balance (Deficit) End of Year</i>	1	1	-

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 241,597	\$ 260,166	\$ 18,569
Fines and Forfeitures	3,500	2,318	(1,182)
Intergovernmental	-	2,500	2,500
Rent	-	6,750	6,750
Contributions and Donations	3,000	9,119	6,119
Other	44,500	26,863	(17,637)
<i>Total Revenues</i>	<u>292,597</u>	<u>307,716</u>	<u>15,119</u>
Expenditures			
Current:			
Health			
Personal Services	229,360	224,203	5,157
Materials and Supplies	69,670	50,764	18,906
Contractual Services	81,152	51,233	29,919
Capital Outlay	55,580	41,705	13,875
Other	128,233	45,097	83,136
<i>Total Expenditures</i>	<u>563,995</u>	<u>413,002</u>	<u>150,993</u>
<i>Net Change in Fund Balance</i>	(271,398)	(105,286)	166,112
<i>Fund Balance (Deficit) Beginning of Year</i>	304,032	304,032	-
Prior Year Encumbrances Appropriated	59,366	59,366	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 92,000</u>	<u>\$ 258,112</u>	<u>\$ 166,112</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 600	\$ 2,266	\$ 1,666
Intergovernmental	33,512	33,512	-
Other	24,800	28,758	3,958
<i>Total Revenues</i>	<u>58,912</u>	<u>64,536</u>	<u>5,624</u>
Expenditures			
Current:			
Public Safety			
Other	34,665	34,528	137
Total Public Safety	<u>34,665</u>	<u>34,528</u>	<u>137</u>
Health			
Personal Services	12,920	12,364	556
Contractual Services	41,510	40,388	1,122
Total Health	<u>54,430</u>	<u>52,752</u>	<u>1,678</u>
<i>Total Expenditures</i>	<u>89,095</u>	<u>87,280</u>	<u>1,815</u>
<i>Net Change in Fund Balance</i>	(30,183)	(22,744)	7,439
<i>Fund Balance (Deficit) Beginning of Year</i>	6,604	6,604	-
Prior Year Encumbrances Appropriated	23,579	23,579	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,439</u>	<u>\$ 7,439</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Enforcement Agency
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 320,750	\$ 349,259	\$ 28,509
Intergovernmental	1,074,506	1,042,256	(32,250)
Other	47,000	50,763	3,763
<i>Total Revenues</i>	<u>1,442,256</u>	<u>1,442,278</u>	<u>22</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,410,500	1,163,027	247,473
Materials and Supplies	36,874	21,000	15,874
Contractual Services	211,198	196,678	14,520
Capital Outlay	20,082	10,851	9,231
Other	65,301	52,678	12,623
<i>Total Expenditures</i>	<u>1,743,955</u>	<u>1,444,234</u>	<u>299,721</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(301,699)	(1,956)	299,743
Other Financing Uses			
Transfers Out	(497,705)	-	497,705
<i>Net Change in Fund Balance</i>	(799,404)	(1,956)	797,448
<i>Fund Balance (Deficit) Beginning of Year</i>	782,951	782,951	-
Prior Year Encumbrances Appropriated	16,455	16,455	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 797,450</u>	<u>\$ 797,448</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 689,669	\$ 484,876	\$ (204,793)
Interest	-	1,015	1,015
Other	36,516	39,495	2,979
<i>Total Revenues</i>	<u>726,185</u>	<u>525,386</u>	<u>(200,799)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	853,323	543,669	309,654
Other	81,503	43,936	37,567
<i>Total Expenditures</i>	<u>934,826</u>	<u>587,605</u>	<u>347,221</u>
<i>Net Change in Fund Balance</i>	(208,641)	(62,219)	146,422
<i>Fund Balance (Deficit) Beginning of Year</i>	172,430	172,430	-
Prior Year Encumbrances Appropriated	36,211	36,211	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 146,422</u>	<u>\$ 146,422</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,699	\$ 1,699
<i>Total Revenues</i>	<u>-</u>	<u>1,699</u>	<u>1,699</u>
Expenditures			
Capital Outlay			
Contractual Services	38,167	-	38,167
<i>Total Expenditures</i>	<u>38,167</u>	<u>-</u>	<u>38,167</u>
<i>Net Change in Fund Balance</i>	(38,167)	1,699	39,866
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>38,167</u>	<u>38,167</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 39,866</u>	<u>\$ 39,866</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,893	\$ 6,114	\$ 2,221
Intergovernmental	86,795	21,994	(64,801)
<i>Total Revenues</i>	<u>90,688</u>	<u>28,108</u>	<u>(62,580)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	84,761	20,953	63,808
Materials and Supplies	3,485	872	2,613
Other	12,494	10,751	1,743
<i>Total Expenditures</i>	<u>100,740</u>	<u>32,576</u>	<u>68,164</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(10,052)	(4,468)	5,584
Other Financing Uses			
Transfers Out	(9,272)	(9,272)	-
<i>Net Change in Fund Balance</i>	(19,324)	(13,740)	5,584
<i>Fund Balance (Deficit) Beginning of Year</i>	18,089	18,089	-
Prior Year Encumbrances Appropriated	1,235	1,235	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,584</u>	<u>\$ 5,584</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 400	\$ 485	\$ 85
<i>Total Revenues</i>	<u>400</u>	<u>485</u>	<u>85</u>
Expenditures			
Current:			
Public Safety			
Other	8,646	-	8,646
<i>Total Expenditures</i>	<u>8,646</u>	<u>-</u>	<u>8,646</u>
<i>Net Change in Fund Balance</i>	(8,246)	485	8,731
<i>Fund Balance (Deficit) Beginning of Year</i>	6,595	6,595	-
Prior Year Encumbrances Appropriated	1,651	1,651	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,731</u>	<u>\$ 8,731</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2016*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 23,867	\$ 23,896	\$ 29
<i>Total Revenues</i>	<u>23,867</u>	<u>23,896</u>	<u>29</u>
Expenditures			
Current:			
Public Safety			
Other	58,421	43,835	14,586
<i>Total Expenditures</i>	<u>58,421</u>	<u>43,835</u>	<u>14,586</u>
<i>Net Change in Fund Balance</i>	(34,554)	(19,939)	14,615
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>34,554</u>	<u>34,554</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,615</u>	<u>\$ 14,615</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 29,000	\$ 34,358	\$ 5,358
Fines and Forfeitures	1,000	3,225	2,225
<i>Total Revenues</i>	<u>30,000</u>	<u>37,583</u>	<u>7,583</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	7,207	648	6,559
Other	177,426	44,726	132,700
<i>Total Expenditures</i>	<u>184,633</u>	<u>45,374</u>	<u>139,259</u>
<i>Net Change in Fund Balance</i>	(154,633)	(7,791)	146,842
<i>Fund Balance (Deficit) Beginning of Year</i>	145,026	145,026	-
Prior Year Encumbrances Appropriated	9,607	9,607	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 146,842</u>	<u>\$ 146,842</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 796,398	\$ 585,507	\$ (210,891)
<i>Total Revenues</i>	<u>796,398</u>	<u>585,507</u>	<u>(210,891)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	23,460	10,171	13,289
Contractual Services	1,116,750	475,774	640,976
Capital Outlay	74,269	7,887	66,382
Other	16,493	8,000	8,493
<i>Total Expenditures</i>	<u>1,230,972</u>	<u>501,832</u>	<u>729,140</u>
<i>Net Change in Fund Balance</i>	(434,574)	83,675	518,249
<i>Fund Balance (Deficit) Beginning of Year</i>	264,239	264,239	-
Prior Year Encumbrances Appropriated	170,335	170,335	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 518,249</u>	<u>\$ 518,249</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Litter Grant
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	82,900	78,767	4,133
Materials and Supplies	175	170	5
Contractual Services	2,354	2,350	4
Capital Outlay	20,000	20,000	-
Other	20,901	19,176	1,725
<i>Total Expenditures</i>	<u>126,330</u>	<u>120,463</u>	<u>5,867</u>
<i>Net Change in Fund Balance</i>	(31,330)	(25,463)	5,867
<i>Fund Balance (Deficit) Beginning of Year</i>	28,083	28,083	-
Prior Year Encumbrances Appropriated	3,247	3,247	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,867</u>	<u>\$ 5,867</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 25,974	\$ 25,974	\$ -
<i>Total Revenues</i>	<u>25,974</u>	<u>25,974</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	56,932	30,658	26,274
<i>Total Expenditures</i>	<u>56,932</u>	<u>30,658</u>	<u>26,274</u>
<i>Net Change in Fund Balance</i>	(30,958)	(4,684)	26,274
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,958</u>	<u>30,958</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,274</u>	<u>\$ 26,274</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pilot Probation Grant
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	348,806	224,237	124,569
Materials and Supplies	2,251	1,551	700
Contractual Services	21,431	15,761	5,670
Other	55,154	17,013	38,141
<i>Total Expenditures</i>	<u>427,642</u>	<u>258,562</u>	<u>169,080</u>
<i>Net Change in Fund Balance</i>	(49,128)	(6,010)	43,118
<i>Fund Balance (Deficit) Beginning of Year</i>	41,139	41,139	-
Prior Year Encumbrances Appropriated	7,985	7,985	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (4)</u>	<u>\$ 43,114</u>	<u>\$ 43,118</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 254,419	\$ 271,900	\$ 17,481
<i>Total Revenues</i>	<u>254,419</u>	<u>271,900</u>	<u>17,481</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	77,192	76,419	773
Contractual Services	63,750	63,750	-
Other	161,249	155,967	5,282
<i>Total Expenditures</i>	<u>302,191</u>	<u>296,136</u>	<u>6,055</u>
<i>Net Change in Fund Balance</i>	(47,772)	(24,236)	23,536
<i>Fund Balance (Deficit) Beginning of Year</i>	99,638	99,638	-
Prior Year Encumbrances Appropriated	10,784	10,784	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 62,650</u>	<u>\$ 86,186</u>	<u>\$ 23,536</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Assistance Program
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 205,305	\$ 94,367	\$ (110,938)
<i>Total Revenues</i>	<u>205,305</u>	<u>94,367</u>	<u>(110,938)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	246,228	125,526	120,702
Other	2,777	84	2,693
<i>Total Expenditures</i>	<u>249,005</u>	<u>125,610</u>	<u>123,395</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(43,700)	(31,243)	12,457
Other Financing Sources (Uses)			
Advances Out	(2,000)	-	2,000
Transfers In	29,245	36,795	7,550
<i>Total Other Financing Sources (Uses)</i>	<u>27,245</u>	<u>36,795</u>	<u>9,550</u>
<i>Net Change in Fund Balance</i>	(16,455)	5,552	22,007
<i>Fund Balance (Deficit) Beginning of Year</i>	16,371	16,371	-
Prior Year Encumbrances Appropriated	84	84	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,007</u>	<u>\$ 22,007</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Arrest Grant
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 292,865	\$ 191,492	\$ (101,373)
<i>Total Revenues</i>	<u>292,865</u>	<u>191,492</u>	<u>(101,373)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	221,307	109,264	112,043
Contractual Services	73,395	61,495	11,900
Capital Outlay	35,882	35,882	-
Other	1,153	1,153	-
<i>Total Expenditures</i>	<u>331,737</u>	<u>207,794</u>	<u>123,943</u>
<i>Net Change in Fund Balance</i>	(38,872)	(16,302)	22,570
<i>Fund Balance (Deficit) Beginning of Year</i>	32,172	32,172	-
Prior Year Encumbrances Appropriated	6,700	6,700	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,570</u>	<u>\$ 22,570</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 59,422	\$ 32,814	\$ (26,608)
<i>Total Revenues</i>	<u>59,422</u>	<u>32,814</u>	<u>(26,608)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	64,636	39,120	25,516
Other	13,992	4,979	9,013
<i>Total Expenditures</i>	<u>78,628</u>	<u>44,099</u>	<u>34,529</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(19,206)	(11,285)	7,921
Other Financing Sources (Uses)			
Transfers In	7,119	7,119	-
<i>Net Change in Fund Balance</i>	(12,087)	(4,166)	7,921
<i>Fund Balance (Deficit) Beginning of Year</i>	(23,813)	(23,813)	-
Prior Year Encumbrances Appropriated	35,900	35,900	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,921</u>	<u>\$ 7,921</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Accountability Incentive
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	27,877	27,877	-
<i>Total Expenditures</i>	27,877	27,877	-
<i>Excess of Revenues Under Expenditures</i>	(27,877)	(27,877)	-
Other Financing Sources			
Transfers In	27,877	27,877	-
<i>Total Other Financing Sources (Uses)</i>	27,877	27,877	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 149,000	\$ 163,102	\$ 14,102
<i>Total Revenues</i>	<u>149,000</u>	<u>163,102</u>	<u>14,102</u>
Expenditures			
Current:			
Public Safety			
Personal Services	150,970	142,778	8,192
Contractual Services	25,154	16,367	8,787
<i>Total Expenditures</i>	<u>176,124</u>	<u>159,145</u>	<u>16,979</u>
<i>Net Change in Fund Balance</i>	(27,124)	3,957	31,081
<i>Fund Balance (Deficit) Beginning of Year</i>	24,800	24,800	-
Prior Year Encumbrances Appropriated	2,324	2,324	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 31,081</u>	<u>\$ 31,081</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 163,721	\$ 163,721	\$ -
<i>Total Revenues</i>	<u>163,721</u>	<u>163,721</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	160,327	159,450	877
Other	122,528	94,474	28,054
<i>Total Expenditures</i>	<u>282,855</u>	<u>253,924</u>	<u>28,931</u>
<i>Net Change in Fund Balance</i>	(119,134)	(90,203)	28,931
<i>Fund Balance (Deficit) Beginning of Year</i>	106,235	106,235	-
Prior Year Encumbrances Appropriated	12,896	12,896	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (3)</u>	<u>\$ 28,928</u>	<u>\$ 28,931</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 250	\$ 250	\$ -
<i>Total Revenues</i>	<u>250</u>	<u>250</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	250	-	250
Total Judicial	<u>250</u>	<u>-</u>	<u>250</u>
<i>Total Expenditures</i>	<u>250</u>	<u>-</u>	<u>250</u>
<i>Net Change in Fund Balance</i>	-	250	250
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 250</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 5,400	\$ 6,377	\$ 977
<i>Total Revenues</i>	<u>5,400</u>	<u>6,377</u>	<u>977</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	26,459	2,467	23,992
<i>Total Expenditures</i>	<u>26,459</u>	<u>2,467</u>	<u>23,992</u>
<i>Net Change in Fund Balance</i>	(21,059)	3,910	24,969
<i>Fund Balance (Deficit) Beginning of Year</i>	17,997	17,997	-
Prior Year Encumbrances Appropriated	3,062	3,062	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,969</u>	<u>\$ 24,969</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,760	\$ 5,760	\$ -
<i>Total Revenues</i>	<u>5,760</u>	<u>5,760</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	12,735	10,169	2,566
<i>Total Expenditures</i>	<u>12,735</u>	<u>10,169</u>	<u>2,566</u>
<i>Net Change in Fund Balance</i>	(6,975)	(4,409)	2,566
<i>Fund Balance (Deficit) Beginning of Year</i>	6,475	6,475	-
Prior Year Encumbrances Appropriated	500	500	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,566</u>	<u>\$ 2,566</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 192,040	\$ 192,040	\$ -
Other	300	3,741	3,441
<i>Total Revenues</i>	<u>192,340</u>	<u>195,781</u>	<u>3,441</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	24,490	22,753	1,737
Materials and Supplies	157,528	101,891	55,637
Other	181,835	95,843	85,992
<i>Total Expenditures</i>	<u>363,853</u>	<u>220,487</u>	<u>143,366</u>
<i>Net Change in Fund Balance</i>	(171,513)	(24,706)	146,807
<i>Fund Balance (Deficit) Beginning of Year</i>	296,080	296,080	-
Prior Year Encumbrances Appropriated	53,973	53,973	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 178,540</u>	<u>\$ 325,347</u>	<u>\$ 146,807</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Trial Diversion Program
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 8,600	\$ 9,660	\$ 1,060
<i>Total Revenues</i>	<u>8,600</u>	<u>9,660</u>	<u>1,060</u>
Expenditures			
Current:			
Public Safety			
Personal Services	7,650	7,604	46
Other	25,910	25,910	-
<i>Total Expenditures</i>	<u>33,560</u>	<u>33,514</u>	<u>46</u>
<i>Net Change in Fund Balance</i>	(24,960)	(23,854)	1,106
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>24,960</u>	<u>24,960</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,106</u>	<u>\$ 1,106</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deputy Registrar
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 315,000	\$ 320,540	\$ 5,540
Other	4,000	10,429	6,429
<i>Total Revenues</i>	<u>319,000</u>	<u>330,969</u>	<u>11,969</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	305,482	301,332	4,150
Materials and Supplies	5,793	3,152	2,641
Other	40,184	28,518	11,666
<i>Total Expenditures</i>	<u>351,459</u>	<u>333,002</u>	<u>18,457</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(32,459)	(2,033)	30,426
Other Financing Sources (Uses)			
Transfers Out	(78,409)	-	78,409
<i>Net Change in Fund Balance</i>	(110,868)	(2,033)	108,835
<i>Fund Balance (Deficit) Beginning of Year</i>	106,991	106,991	-
Prior Year Encumbrances Appropriated	3,877	3,877	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 108,835</u>	<u>\$ 108,835</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System EMA
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 234,326	\$ 250,498	\$ 16,172
<i>Total Revenues</i>	<u>234,326</u>	<u>250,498</u>	<u>16,172</u>
Expenditures			
Current:			
Public Safety			
Personal Services	92,450	22,486	69,964
Contractual Services	49,572	13,941	35,631
Capital Outlay	290,957	156,017	134,940
<i>Total Expenditures</i>	<u>432,979</u>	<u>192,444</u>	<u>240,535</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(198,653)	58,054	256,707
Other Financing Sources (Uses)			
Transfers Out	(45,799)	-	45,799
<i>Net Change in Fund Balance</i>	(244,452)	58,054	302,506
<i>Fund Balance (Deficit) Beginning of Year</i>	593,922	593,922	-
Prior Year Encumbrances Appropriated	25,529	25,529	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 374,999</u>	<u>\$ 677,505</u>	<u>\$ 302,506</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 90,108	\$ 83,709	\$ (6,399)
<i>Total Revenues</i>	<u>90,108</u>	<u>83,709</u>	<u>(6,399)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	42,397	40,539	1,858
<i>Total General Government</i>	<u>42,397</u>	<u>40,539</u>	<u>1,858</u>
Public Safety			
Sheriff			
Personal Services	73,263	41,574	31,689
Other	12,098	3,348	8,750
<i>Total Sheriff</i>	<u>85,361</u>	<u>44,922</u>	<u>40,439</u>
<i>Total Expenditures</i>	<u>127,758</u>	<u>85,461</u>	<u>42,297</u>
<i>Net Change in Fund Balance</i>	(37,650)	(1,752)	35,898
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>37,650</u>	<u>37,650</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,898</u>	<u>\$ 35,898</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
USDA Rural Business Enterprise
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 608	\$ 608
<i>Total Revenues</i>	<u>-</u>	<u>608</u>	<u>608</u>
Expenditures			
Current:			
Capital Outlay	1,216	-	1,216
Total Economic Development and Assistance	1,216	-	1,216
<i>Total Expenditures</i>	<u>1,216</u>	<u>-</u>	<u>1,216</u>
<i>Net Change in Fund Balance</i>	(1,216)	608	1,824
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,216</u>	<u>1,216</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,824</u>	<u>\$ 1,824</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 17,753	\$ 7,753
<i>Total Revenues</i>	<u>10,000</u>	<u>17,753</u>	<u>7,753</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	11,900	5,484	6,416
Other	29,659	10,005	19,654
<i>Total Expenditures</i>	<u>41,559</u>	<u>15,489</u>	<u>26,070</u>
<i>Net Change in Fund Balance</i>	(31,559)	2,264	33,823
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>31,559</u>	<u>31,559</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,823</u>	<u>\$ 33,823</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fees
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,500	\$ 20,925	\$ 425
<i>Total Revenues</i>	<u>20,500</u>	<u>20,925</u>	<u>425</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	32,420	20,991	11,429
<i>Total Expenditures</i>	<u>32,420</u>	<u>20,991</u>	<u>11,429</u>
<i>Net Change in Fund Balance</i>	(11,920)	(66)	11,854
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,920</u>	<u>11,920</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,854</u>	<u>\$ 11,854</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Interlock and Alcohol Monitoring
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 24,405	\$ 24,405	\$ -
<i>Total Revenues</i>	<u>24,405</u>	<u>24,405</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	80,939	44,620	36,319
<i>Total Expenditures</i>	<u>80,939</u>	<u>44,620</u>	<u>36,319</u>
<i>Net Change in Fund Balance</i>	(56,534)	(20,215)	36,319
<i>Fund Balance (Deficit) Beginning of Year</i>	46,906	46,906	-
Prior Year Encumbrances Appropriated	9,628	9,628	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 36,319</u>	<u>\$ 36,319</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Discretionary Program
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies	34	34	-
<i>Total Expenditures</i>	<u>34</u>	<u>34</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(34)	(34)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>34</u>	<u>34</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim's Assistance Trust
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$ -	\$ 59	\$ 59
<i>Total Revenues</i>	<u>-</u>	<u>59</u>	<u>59</u>
Expenditures			
Current:			
Public Safety			
Other	11,632	-	11,632
<i>Total Expenditures</i>	<u>11,632</u>	<u>-</u>	<u>11,632</u>
<i>Net Change in Fund Balance</i>	(11,632)	59	11,691
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,632</u>	<u>11,632</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,691</u>	<u>\$ 11,691</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 71,216	\$ 6,216
<i>Total Revenues</i>	<u>65,000</u>	<u>71,216</u>	<u>6,216</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	96,480	52,421	44,059
Other	6,122	6,122	-
<i>Total Expenditures</i>	<u>102,602</u>	<u>58,543</u>	<u>44,059</u>
<i>Net Change in Fund Balance</i>	(37,602)	12,673	50,275
<i>Fund Balance (Deficit) Beginning of Year</i>	16,888	16,888	-
Prior Year Encumbrances Appropriated	<u>20,714</u>	<u>20,714</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 50,275</u>	<u>\$ 50,275</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 550,000	\$ 625,636	\$ 75,636
Other	-	832	832
<i>Total Revenues</i>	<u>550,000</u>	<u>626,468</u>	<u>76,468</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	513,000	272,561	240,439
Materials and Supplies	18,875	10,835	8,040
Contractual Services	18,617	10,364	8,253
Capital Outlay	16,390	3,015	13,375
Other	469,421	134,325	335,096
<i>Total Expenditures</i>	<u>1,036,303</u>	<u>431,100</u>	<u>605,203</u>
<i>Net Change in Fund Balance</i>	(486,303)	195,368	681,671
<i>Fund Balance (Deficit) Beginning of Year</i>	464,391	464,391	-
Prior Year Encumbrances Appropriated	21,912	21,912	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 681,671</u>	<u>\$ 681,671</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Canine Donations
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 300	\$ 300	\$ -
<i>Total Revenues</i>	<u>300</u>	<u>300</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	25,524	20,269	5,255
<i>Total Expenditures</i>	<u>25,524</u>	<u>20,269</u>	<u>5,255</u>
<i>Net Change in Fund Balance</i>	(25,224)	(19,969)	5,255
<i>Fund Balance (Deficit) Beginning of Year</i>	12,354	12,354	-
Prior Year Encumbrances Appropriated	12,870	12,870	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,255</u>	<u>\$ 5,255</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Benefits Liability
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 21,779	\$ 21,779
<i>Total Revenues</i>	<u>-</u>	<u>21,779</u>	<u>21,779</u>
Expenditures			
Current:			
Other:			
Personal Services	1,048,410	-	1,048,410
<i>Total Expenditures</i>	<u>1,048,410</u>	<u>-</u>	<u>1,048,410</u>
<i>Net Change in Fund Balance</i>	(1,048,410)	21,779	1,070,189
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,048,410</u>	<u>1,048,410</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,070,189</u>	<u>\$ 1,070,189</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 276,420	\$ 282,484	\$ 6,064
<i>Total Revenues</i>	<u>276,420</u>	<u>282,484</u>	<u>6,064</u>
Expenditures			
Current:			
Public Safety			
Personal Services	250,406	241,200	9,206
Other	112,573	47,983	64,590
<i>Total Expenditures</i>	<u>362,979</u>	<u>289,183</u>	<u>73,796</u>
<i>Net Change in Fund Balance</i>	(86,559)	(6,699)	79,860
<i>Fund Balance (Deficit) Beginning of Year</i>	78,944	78,944	-
Prior Year Encumbrances Appropriated	7,615	7,615	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 79,860</u>	<u>\$ 79,860</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Other	300,000	13,408	286,592
<i>Total Public Works</i>	<u>300,000</u>	<u>13,408</u>	<u>286,592</u>
Debt Service			
Principal Retirement	5,708,333	5,708,333	-
Interest and Fiscal Charges	405,225	266,575	138,650
<i>Total Debt Service</i>	<u>6,113,558</u>	<u>5,974,908</u>	<u>138,650</u>
<i>Total Expenditures</i>	<u>6,413,558</u>	<u>5,988,316</u>	<u>425,242</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,408,558)	(5,983,316)	425,242
Other Financing Sources (Uses)			
Proceeds from Loans	4,000,000	4,000,000	-
Premium on Note Issued	-	47,600	47,600
Transfers In	1,459,251	1,948,601	489,350
<i>Total Other Financing Sources (Uses)</i>	<u>5,459,251</u>	<u>5,996,201</u>	<u>536,950</u>
<i>Net Change in Fund Balance</i>	(949,307)	12,885	962,192
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,269,308</u>	<u>1,269,308</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 320,001</u>	<u>\$ 1,282,193</u>	<u>\$ 962,192</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Construction
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 10,093	\$ 93
Intergovernmental	300,000	323,519	23,519
Rental Income	19,000	22,288	3,288
<i>Total Revenues</i>	<u>329,000</u>	<u>355,900</u>	<u>26,900</u>
Expenditures			
Capital Outlay			
Capital Outlay	7,364,759	5,188,157	2,176,602
<i>Total Expenditures</i>	<u>7,364,759</u>	<u>5,188,157</u>	<u>2,176,602</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(7,035,759)	(4,832,257)	2,203,502
Other Financing Sources (Uses)			
Issuance From Loans	800,000	0	(800,000)
Transfers In	(98,000)	842,000	940,000
<i>Total Other Financing Sources (Uses)</i>	<u>702,000</u>	<u>842,000</u>	<u>140,000</u>
<i>Net Change in Fund Balance</i>	(6,333,759)	(3,990,257)	2,343,502
<i>Fund Balance (Deficit) Beginning of Year</i>	4,550,012	4,550,012	-
Prior Year Encumbrances Appropriated	1,983,746	1,983,746	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 199,999</u>	<u>\$ 2,543,501</u>	<u>\$ 2,343,502</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 747,826	\$ 603,486	\$ (144,340)
Interest	1,200	2,377	1,177
<i>Total Revenues</i>	<u>749,026</u>	<u>605,863</u>	<u>(143,163)</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,318,485	795,370	523,115
<i>Total Expenditures</i>	<u>1,318,485</u>	<u>795,370</u>	<u>523,115</u>
<i>Excess of Revenues Under Expenditures</i>	(569,459)	(189,507)	379,952
Other Financing Sources			
Issuance from Loans	73,800	29,953	(43,847)
<i>Total Other Financing Sources (Uses)</i>	<u>73,800</u>	<u>29,953</u>	<u>(43,847)</u>
<i>Net Change in Fund Balance</i>	(495,659)	(159,554)	336,105
<i>Fund Balance (Deficit) Beginning of Year</i>	492,079	492,079	-
Prior Year Encumbrances Appropriated	3,580	3,580	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 336,105</u>	<u>\$ 336,105</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 52,224	\$ 17,224
<i>Total Revenues</i>	<u>35,000</u>	<u>52,224</u>	<u>17,224</u>
Expenditures			
Capital Outlay			
Other	67,154	51,752	15,402
<i>Total Expenditures</i>	<u>67,154</u>	<u>51,752</u>	<u>15,402</u>
<i>Net Change in Fund Balance</i>	(32,154)	472	32,626
<i>Fund Balance (Deficit) Beginning of Year</i>	12,521	12,521	-
Prior Year Encumbrances Appropriated	19,633	19,633	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,626</u>	<u>\$ 32,626</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Bridge Project
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 246,694	\$ 72,252	\$ (174,442)
<i>Total Revenues</i>	<u>246,694</u>	<u>72,252</u>	<u>(174,442)</u>
Expenditures			
Capital Outlay			
Capital Outlay	246,694	72,252	174,442
<i>Total Expenditures</i>	<u>246,694</u>	<u>72,252</u>	<u>174,442</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(183,693)	(183,693)	-
Prior Year Encumbrances Appropriated	183,693	183,693	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Improvement
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,822,927	\$ 1,458,554	\$ (364,373)
<i>Total Revenues</i>	<u>1,822,927</u>	<u>1,458,554</u>	<u>(364,373)</u>
Expenditures			
Capital Outlay			
Capital Outlay	2,005,318	1,983,261	22,057
<i>Total Expenditures</i>	<u>2,005,318</u>	<u>1,983,261</u>	<u>22,057</u>
<i>Net Change in Fund Balance</i>	(182,391)	(524,707)	(342,316)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,538,559)	(1,538,559)	-
Prior Year Encumbrances Appropriated	1,720,950	1,720,950	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (342,316)</u>	<u>\$ (342,316)</u>

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**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2016

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 5,785,825	\$ 231,386	\$ 6,017,211
Receivables:			
Accounts	5,881	-	5,881
Due from Other Governments	53,896	-	53,896
Prepaid Items	-	24,503	24,503
<i>Total Current Assets</i>	<u>5,845,602</u>	<u>255,889</u>	<u>6,101,491</u>
Deferred Outflow of Resources			
Pension	555,734	-	555,734
<i>Total Deferred Outflow of Resources</i>	<u>555,734</u>	<u>-</u>	<u>555,734</u>
Total Assets and Deferred Outflow of Resources	<u>6,401,336</u>	<u>255,889</u>	<u>6,657,225</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	45	-	45
Accrued Wages and Benefits	6,781	-	6,781
Due to Other Governments	4,929	-	4,929
Unearned Revenue	503,228	-	503,228
Claims Payable	1,063,141	9,374	1,072,515
<i>Total Current Liabilities</i>	<u>1,578,124</u>	<u>9,374</u>	<u>1,587,498</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,437,172	-	1,437,172
Compensated Absences Payable - Net of Current Portion	13,209	-	13,209
<i>Total Long-Term Liabilities</i>	<u>1,450,381</u>	<u>-</u>	<u>1,450,381</u>
<i>Total Liabilities</i>	<u>3,028,505</u>	<u>9,374</u>	<u>3,037,879</u>
Deferred Inflow of Resources			
Pension	30,788	-	30,788
<i>Total Deferred Inflow of Resources</i>	<u>30,788</u>	<u>-</u>	<u>30,788</u>
Net Position			
Unrestricted	3,342,043	246,515	3,588,558
<i>Total Net Position</i>	<u>\$ 3,342,043</u>	<u>\$ 246,515</u>	<u>\$ 3,588,558</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenses and Changes in Fund Net Position**Internal Service Funds**For the Year Ended December 31, 2016*

	Health Care	Self Insurance Worker's Compensation	Totals
Operating Revenues			
Charges for Services	\$ 10,068,481	\$ 123,169	\$ 10,191,650
Other	510,547	-	510,547
<i>Total Operating Revenues</i>	<u>10,579,028</u>	<u>123,169</u>	<u>10,702,197</u>
Operating Expenses			
Personal Services	247,147	-	247,147
Contractual Services	1,096,493	110,378	1,206,871
Claims	9,619,504	10,948	9,630,452
Other	83,254	-	83,254
<i>Total Operating Expenses</i>	<u>11,046,398</u>	<u>121,326</u>	<u>11,167,724</u>
<i>Change in Net Position</i>	(467,370)	1,843	(465,527)
<i>Net Position Beginning of Year</i>	3,809,413	244,672	4,054,085
<i>Net Position End of Year</i>	<u>\$ 3,342,043</u>	<u>\$ 246,515</u>	<u>\$ 3,588,558</u>

Wayne County, Ohio

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2016

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 10,065,554	\$ -	\$ 10,065,554
Cash Received From Other Operating Revenue	510,547	123,169	633,716
Cash Payments for Personal Services	(183,599)	-	(183,599)
Cash Payments for Contractual Services	(1,096,493)	(120,027)	(1,216,520)
Cash Payments for Claims	(9,259,845)	(29,242)	(9,289,087)
Cash Payments for Other Expenses	(141,376)	18,294	(123,082)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(105,212)</u>	<u>(7,806)</u>	<u>(113,018)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(105,212)	(7,806)	(113,018)
<i>Cash and Investments at Beginning of Year</i>	5,891,037	239,192	6,130,229
<i>Cash and Investments at End of Year</i>	<u>\$ 5,785,825</u>	<u>\$ 231,386</u>	<u>\$ 6,017,211</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (467,370)	\$ 1,843	\$ (465,527)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	(5,227)	-	(5,227)
Due From Other Governments	(5,387)	-	(5,387)
Net Pension Asset	2,712	-	2,712
Prepaid Items	-	12,336	12,336
Deferred Outflows - Pension	(373,111)	-	(373,111)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	(58,100)	(3,691)	(61,791)
Accrued Wages and Benefits	417	-	417
Compensated Absences Payable	(439)	-	(439)
Due to Other Governments	186	-	186
Claims Payable	359,659	(18,294)	341,365
Unearned Revenue	7,687	-	7,687
Net Pension Liability	421,642	-	421,642
Deferred Inflows - Pension	12,119	-	12,119
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (105,212)</u>	<u>\$ (7,806)</u>	<u>\$ (113,018)</u>

**PROPRIETARY FUNDS
INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENSES AND CHANGES IN
FUND EQUITY – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 825,524	\$ 901,196	\$ 75,672
Other	25,650	16,936	(8,714)
<i>Total Operating Revenues</i>	<u>851,174</u>	<u>918,132</u>	<u>66,958</u>
Operating Expenses			
Personal Services	146,827	142,232	4,595
Contractual Services	566,125	485,497	80,628
Materials and Supplies	37,354	24,509	12,845
Capital Outlay	830,326	217,805	612,521
Other	391,252	130,399	260,853
<i>Total Operating Expenses</i>	<u>1,971,884</u>	<u>1,000,442</u>	<u>971,442</u>
<i>Operating Loss</i>	(1,120,710)	(82,310)	1,038,400
Non Operating Revenues (Expenses)			
Intergovernmental	309,000	600	(308,400)
Special Assessment - Capital	35,000	39,953	4,953
Proceeds from OPWC Loans	24,283	24,283	-
Principal Retirement	(158,978)	(158,970)	8
Interest and Fiscal Charges	(134,577)	(127,406)	7,171
<i>Total Non Operating Revenues (Expenses)</i>	<u>74,728</u>	<u>(221,540)</u>	<u>(296,268)</u>
<i>Loss Before Transfers</i>	(1,045,982)	(303,850)	742,132
Transfers In	489,305	847,485	358,180
<i>Change in Fund Equity</i>	(556,677)	543,635	1,100,312
<i>Fund Equity (Deficit) Beginning of Year</i>	657,570	657,570	-
Prior Year Encumbrances Appropriated	224,106	224,106	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 324,999</u>	<u>\$ 1,425,311</u>	<u>\$ 1,100,312</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 390,888	\$ 393,754	\$ 2,866
Other	121,429	127,730	6,301
<i>Total Operating Revenues</i>	<u>512,317</u>	<u>521,484</u>	<u>9,167</u>
Operating Expenses			
Personal Services	131,000	129,872	1,128
Contractual Services	162,347	143,484	18,863
Materials and Supplies	382,417	360,932	21,485
Capital Outlay	10,000	3,049	6,951
Other	76,096	70,985	5,111
<i>Total Operating Expenses</i>	<u>761,860</u>	<u>708,322</u>	<u>53,538</u>
<i>Change in Fund Equity</i>	(249,543)	(186,838)	62,705
<i>Fund Equity (Deficit) Beginning of Year</i>	158,221	158,221	-
Prior Year Encumbrances Appropriated	91,322	91,322	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 62,705</u>	<u>\$ 62,705</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 10,180,000	\$ 10,065,554	\$ (114,446)
Other	250,000	510,547	260,547
<i>Total Operating Revenues</i>	<u>10,430,000</u>	<u>10,576,101</u>	<u>146,101</u>
Operating Expenses			
Personal Services	200,768	190,781	9,987
Contractual Services	1,144,248	1,114,667	29,581
Claims	9,570,021	9,347,260	222,761
Other	406,003	152,160	253,843
<i>Total Operating Expenses</i>	<u>11,321,040</u>	<u>10,804,868</u>	<u>516,172</u>
<i>Change in Fund Equity</i>	(891,040)	(228,767)	662,273
<i>Fund Equity (Deficit) Beginning of Year</i>	5,587,566	5,587,566	-
Prior Year Encumbrances Appropriated	303,472	303,472	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 4,999,998</u>	<u>\$ 5,662,271</u>	<u>\$ 662,273</u>

Wayne County, Ohio
*Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Workers' Compensation
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ -	\$ 123,169	\$ 123,169
<i>Total Operating Revenues</i>	<u>-</u>	<u>123,169</u>	<u>123,169</u>
Operating Expenses			
Contractual Services	161,899	120,027	41,872
Claims	77,293	20,239	57,054
<i>Total Operating Expenses</i>	<u>239,192</u>	<u>140,266</u>	<u>98,926</u>
<i>Change in Fund Equity</i>	(239,192)	(17,097)	222,095
<i>Fund Equity (Deficit) Beginning of Year</i>	173,986	173,986	-
Prior Year Encumbrances Appropriated	<u>65,206</u>	<u>65,206</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 222,095</u></u>	<u><u>\$ 222,095</u></u>

**COMBINING STATEMENTS FOR
FIDUCIARY FUNDS
AND
INDIVIDUAL FUND SCHEDULE FOR
FIDUCIARY FUNDS**

Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agency for individuals, private organizations, other governments, and/or funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The following is the County's private purpose trust fund:

Rathburn Trust

To account for money held by the Children Services Board for the children in the custody of the County. Expenses of this fund are for costs associated with goods and services not provided by a County program.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Undivided and Library Local Government

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

Payroll Agency

To account for the next payroll, payroll taxes, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units, and private organizations.

Real Estate Tax

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

Undivided Taxes

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

Undivided Auto

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

District Board of Health

To account for the funds on deposit with the County Treasurer that are used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

Mental Health and Recovery Board

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.

Soil and Water Conservation

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Other Agency Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2016

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 282,758	\$ 596,254	\$ 2,958,941
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	114,935,198
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Due from Other Governments	2,647,522	-	-	-
<i>Total Assets</i>	<u>\$ 2,647,522</u>	<u>\$ 282,758</u>	<u>\$ 596,254</u>	<u>\$ 117,894,139</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	2,647,522	282,758	596,254	117,894,139
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,647,522</u>	<u>\$ 282,758</u>	<u>\$ 596,254</u>	<u>\$ 117,894,139</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 523,457	\$ 1,089,409	\$ 5,422,652	\$ 43,661	\$ 571,103	\$ 11,488,235
-	-	-	-	1,087,609	1,087,609
-	-	-	-	489,252	115,424,450
41,032	-	-	-	-	41,032
-	-	-	-	843	843
1,078,059	-	-	-	44,692	3,770,273
<u>\$ 1,642,548</u>	<u>\$ 1,089,409</u>	<u>\$ 5,422,652</u>	<u>\$ 43,661</u>	<u>\$ 2,193,499</u>	<u>\$ 131,812,442</u>
\$ -	\$ 419	\$ -	\$ -	\$ -	\$ 419
1,642,548	1,088,990	5,422,652	43,661	1,128,249	130,746,773
-	-	-	-	1,065,250	1,065,250
<u>\$ 1,642,548</u>	<u>\$ 1,089,409</u>	<u>\$ 5,422,652</u>	<u>\$ 43,661</u>	<u>\$ 2,193,499</u>	<u>\$ 131,812,442</u>

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance 1/1/2016	Additions	Reductions	Ending Balance 12/31/2016
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 5,181,544	\$ 5,181,544	\$ -
Due From Other Governments	2,574,957	2,647,522	2,574,957	2,647,522
<i>Total Assets</i>	<u>\$ 2,574,957</u>	<u>\$ 7,829,066</u>	<u>\$ 7,756,501</u>	<u>\$ 2,647,522</u>
Liabilities				
Due to Other Governments	\$ 2,574,957	\$ 2,647,522	\$ 2,574,957	\$ 2,647,522
<i>Total Liabilities</i>	<u>\$ 2,574,957</u>	<u>\$ 2,647,522</u>	<u>\$ 2,574,957</u>	<u>\$ 2,647,522</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Investments	\$ 275,843	\$ 20,169,768	\$ 20,162,853	\$ 282,758
<i>Total Assets</i>	<u>\$ 275,843</u>	<u>\$ 20,169,768</u>	<u>\$ 20,162,853</u>	<u>\$ 282,758</u>
Liabilities				
Due to Other Governments	\$ 275,843	\$ 6,915	\$ -	\$ 282,758
<i>Total Liabilities</i>	<u>\$ 275,843</u>	<u>\$ 6,915</u>	<u>\$ -</u>	<u>\$ 282,758</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Investments	\$ 606,985	\$ 2,110,735	\$ 2,121,466	\$ 596,254
<i>Total Assets</i>	<u>\$ 606,985</u>	<u>\$ 2,110,735</u>	<u>\$ 2,121,466</u>	<u>\$ 596,254</u>
Liabilities				
Due to Other Governments	\$ 606,985	\$ -	\$ 10,731	\$ 596,254
<i>Total Liabilities</i>	<u>\$ 606,985</u>	<u>\$ -</u>	<u>\$ 10,731</u>	<u>\$ 596,254</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Investments	\$ 3,208,890	\$ 121,557,097	\$ 121,807,046	\$ 2,958,941
Receivables:				
Taxes	115,572,864	114,935,198	115,572,864	114,935,198
<i>Total Assets</i>	<u>\$ 118,781,754</u>	<u>\$ 236,492,295</u>	<u>\$ 237,379,910</u>	<u>\$ 117,894,139</u>
Liabilities				
Due to Other Governments	\$ 118,781,754	\$ -	\$ 887,615	\$ 117,894,139
<i>Total Liabilities</i>	<u>\$ 118,781,754</u>	<u>\$ -</u>	<u>\$ 887,615</u>	<u>\$ 117,894,139</u>
Undivided Auto				
Assets				
Equity in Pooled Cash and Investments	\$ 515,214	\$ 2,736,643	\$ 2,728,400	\$ 523,457
Receivables:				
Sales Tax	41,973	41,032	41,973	41,032
Due From Other Governments	1,147,212	1,078,059	1,147,212	1,078,059
<i>Total Assets</i>	<u>\$ 1,704,399</u>	<u>\$ 3,855,734</u>	<u>\$ 3,917,585</u>	<u>\$ 1,642,548</u>
Liabilities				
Due to Other Governments	\$ 1,704,399	\$ 1,127,334	\$ 1,189,185	\$ 1,642,548
<i>Total Liabilities</i>	<u>\$ 1,704,399</u>	<u>\$ 1,127,334</u>	<u>\$ 1,189,185</u>	<u>\$ 1,642,548</u>
District Board of Health				
Assets				
Equity in Pooled Cash and Investments	\$ 1,024,996	\$ 2,615,774	\$ 2,551,361	\$ 1,089,409
<i>Total Assets</i>	<u>\$ 1,024,996</u>	<u>\$ 2,615,774</u>	<u>\$ 2,551,361</u>	<u>\$ 1,089,409</u>
Liabilities				
Accounts Payable	\$ -	\$ 419	\$ -	\$ 419
Due to Other Governments	1,024,996	63,994	-	1,088,990
<i>Total Liabilities</i>	<u>\$ 1,024,996</u>	<u>\$ 64,413</u>	<u>\$ -</u>	<u>\$ 1,089,409</u>

(continued)

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance 1/1/2016	Additions	Reductions	Ending Balance 12/31/2016
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Investments	\$ 5,174,680	\$ 6,849,637	\$ 6,601,665	\$ 5,422,652
<i>Total Assets</i>	<u>\$ 5,174,680</u>	<u>\$ 6,849,637</u>	<u>\$ 6,601,665</u>	<u>\$ 5,422,652</u>
Liabilities				
Due to Other Governments	\$ 5,174,680	\$ 247,972	\$ -	\$ 5,422,652
<i>Total Liabilities</i>	<u>\$ 5,174,680</u>	<u>\$ 247,972</u>	<u>\$ -</u>	<u>\$ 5,422,652</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Investments	\$ 44,925	\$ 417,806	\$ 419,070	\$ 43,661
<i>Total Assets</i>	<u>\$ 44,925</u>	<u>\$ 417,806</u>	<u>\$ 419,070</u>	<u>\$ 43,661</u>
Liabilities				
Due to Other Governments	\$ 44,925	\$ 14,430	\$ 15,694	\$ 43,661
<i>Total Liabilities</i>	<u>\$ 44,925</u>	<u>\$ 14,430</u>	<u>\$ 15,694</u>	<u>\$ 43,661</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 636,448	\$ 1,634,439	\$ 1,699,784	\$ 571,103
Cash and Investments in Segregated Accounts	1,596,404	1,077,176	1,585,971	1,087,609
Receivables:				
Taxes	495,823	489,252	495,823	489,252
Accounts	5,069	843	5,069	843
Due From Other Governments	33,214	44,692	33,214	44,692
<i>Total Assets</i>	<u>\$ 2,766,958</u>	<u>\$ 3,246,402</u>	<u>\$ 3,819,861</u>	<u>\$ 2,193,499</u>
Liabilities				
Due to Other Governments	\$ 1,136,469	\$ 626,161	\$ 634,381	\$ 1,128,249
Undistributed Monies	1,630,489	1,155,624	1,720,863	1,065,250
<i>Total Liabilities</i>	<u>\$ 2,766,958</u>	<u>\$ 1,781,785</u>	<u>\$ 2,355,244</u>	<u>\$ 2,193,499</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 11,487,981	\$ 163,273,443	\$ 163,273,189	\$ 11,488,235
Cash and Investments in Segregated Accounts	1,596,404	1,077,176	1,585,971	1,087,609
Receivables:				
Taxes	116,068,687	115,424,450	116,068,687	115,424,450
Sales Tax	41,973	41,032	41,973	41,032
Accounts	5,069	843	5,069	843
Due From Other Governments	3,755,383	3,770,273	3,755,383	3,770,273
<i>Total Assets</i>	<u>\$ 132,955,497</u>	<u>\$ 283,587,217</u>	<u>\$ 284,730,272</u>	<u>\$ 131,812,442</u>
Liabilities				
Accounts Payable	\$ -	\$ 419	\$ -	\$ 419
Due to Other Governments	131,325,008	4,734,328	5,312,563	130,746,773
Undistributed Monies	1,630,489	1,155,624	1,720,863	1,065,250
<i>Total Liabilities</i>	<u>\$ 132,955,497</u>	<u>\$ 5,890,371</u>	<u>\$ 7,033,426</u>	<u>\$ 131,812,442</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Rathburn Trust
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenses</i>	-	-	-
<i>Change in Fund Equity</i>	-	-	-
<i>Fund Equity (Deficit) Beginning of Year</i>	7,912	7,912	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 7,912</u>	<u>\$ 7,912</u>	<u>\$ -</u>

**SUPPLEMENTAL SCHEDULE –
GENERAL FUND CASH BASIS TO
GAAP BASIS RECONCILIATION**

Wayne County, Ohio
Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2016

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriett McCoy Trust	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues												
Property and Other Local Taxes	\$ 4,201,016	\$ (1,763)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,199,253
Permissive Sales Taxes	11,745,143	(87,929)	-	-	-	-	-	-	-	-	-	11,657,214
Charges for Services	3,611,612	(40,540)	-	-	-	71,096	627,855	-	-	-	281,828	4,551,851
Licenses and Permits	193,315	-	-	-	-	-	-	-	-	-	-	193,315
Fines and Forfeitures	244,948	(798)	-	-	-	-	-	-	-	-	-	244,150
Intergovernmental	3,863,740	(117,676)	-	-	-	-	-	-	-	-	-	3,746,064
Interest	495,810	(44,782)	-	-	-	-	-	-	-	-	-	451,028
Rent	115,087	500	-	-	-	-	-	-	-	-	-	115,587
Contributions and Donations	-	-	-	-	-	59	-	-	-	-	-	59
Other	573,219	104,262	-	65,518	-	-	832	300	21,779	-	-	765,910
Total Revenues	25,043,890	(188,726)	-	65,518	-	59	71,096	628,687	300	21,779	281,828	25,924,431

Expenditures

	General Government:	Legislative and Executive	Judicial	Public Safety	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Total Expenditures
Current:									
General Government:	6,156,979	(460,648)	-	61,816	-	56,988	417,940	-	6,233,075
Judicial	4,949,357	26,748	-	-	-	-	-	-	4,976,105
Public Safety	8,220,285	144,241	-	-	-	13,808	-	-	8,660,171
Health	103,971	526	-	-	-	-	-	-	104,497
Human Services	326,145	47,094	-	-	-	-	-	-	373,239
Conservation and Recreation	740,576	42,255	-	-	-	-	-	-	782,831
Economic Development and Assistance	151,404	-	-	-	-	-	-	-	151,404
Total Expenditures	21,174,362	(199,784)	-	61,816	-	56,988	417,940	13,808	21,806,967

Excess (Deficiency) of Revenues

<i>Over (Under) Expenditures</i>	3,869,528	11,058	-	3,702	-	59	14,108	(13,508)	21,779	(9)	4,117,464
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Other Financing Sources (Uses)

Proceeds from Sale of Capital Assets	8,458	-	-	-	-	-	-	-	-	-	-	8,458
Transfers Out	(3,657,784)	-	-	-	-	-	-	-	-	-	-	(3,657,784)
Total Other Financing Sources (Uses)	(3,649,326)	-	-	-	-	-	-	-	-	-	-	(3,649,326)

Net Change in Fund Balance

	220,202	11,058	-	3,702	-	59	14,108	(13,508)	21,779	(9)	468,138
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Beginning Fund Balance

Increase/(Decrease) in Consumable Inventory	5,674,539	2,656,132	400,000	106,414	-	11,632	33,603	523,785	25,224	1,048,410	86,342	10,566,081
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Ending Fund Balance

	\$ 5,894,741	\$ 2,672,994	\$ 400,000	\$ 110,116	\$ -	\$ 11,691	\$ 47,711	\$ 733,462	\$ 11,716	\$ 1,070,189	\$ 86,333	\$ 11,038,953
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NOTE: The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

STATISTICS



Statistical Section

This part of the Wayne County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-12 - S-20
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-21 - S-27
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-28 - S-29
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-30 - S-41

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wayne County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2016	2015	Restated 2014 (3)	2013
Governmental Activities:				
Net Investment in Capital Assets	\$ 67,959,433	\$ 66,819,469	\$ 71,400,883	\$ 72,827,280
Restricted for:				
Capital Projects	597,441	2,987,784	6,183,248	5,773,061
Debt Service	782,193	1,269,308	668,658	668,658
Public Works Projects	3,310,758	3,282,673	3,633,150	3,959,443
Human Services Programs	16,802,182	17,662,613	17,822,837	19,395,566
Community Development Projects	753,080	378,028	345,449	428,782
Other Purposes	5,417,678	4,823,984	3,904,159	4,727,620
Unrestricted (Deficit)	<u>(3,725,503)</u>	<u>(804,167)</u>	<u>(8,795,040)</u>	<u>12,604,228</u>
Total Governmental Activities Net Position	<u>91,897,262</u>	<u>96,419,692</u>	<u>95,163,344</u>	<u>120,384,638</u>
Business-type Activities:				
Net Investment in Capital Assets	14,261,958	12,111,001	8,385,475	8,562,963
Unrestricted (Deficit)	<u>1,952,963</u>	<u>1,427,426</u>	<u>1,217,824</u>	<u>1,365,398</u>
Total Business-type Activities Net Position	<u>16,214,921</u>	<u>13,538,427</u>	<u>9,603,299</u>	<u>9,928,361</u>
Primary Government:				
Net Investment in Capital Assets	82,221,391	78,930,470	79,786,358	81,390,243
Restricted	27,663,332	30,404,390	32,557,501	34,953,130
Unrestricted (Deficit)	<u>(1,772,540)</u>	<u>623,259</u>	<u>(7,577,216)</u>	<u>13,969,626</u>
Total Primary Government Net Position	<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

- (1) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
- Change in fund classifications
 - Unrecorded construction in progress
 - Implementation of GASB 51
- (2) Restated due to implementation of GASB 54
- (3) Restated due to implementation of GASB 68

2012	2011	2010 (2)	2009 (1)	2008	2007
\$ 75,132,996	\$ 76,893,619	\$ 78,929,883	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433
1,984,041	2,022,247	1,884,415	1,851,883	1,844,539	1,665,295
725,514	746,173	746,855	748,393	784,670	785,506
3,483,348	4,256,621	4,836,155	4,242,567	3,309,325	4,537,208
19,927,354	19,489,954	20,507,850	20,368,950	18,706,912	17,614,259
681,648	194,642	767,514	949,039	1,345,538	768,883
5,747,294	5,439,356	5,075,079	4,356,940	3,689,727	2,738,847
7,888,653	6,623,813	7,281,622	6,682,244	9,100,378	11,167,793
<u>115,570,848</u>	<u>115,666,425</u>	<u>120,029,373</u>	<u>118,256,830</u>	<u>119,891,666</u>	<u>120,839,224</u>
8,807,553	8,622,585	7,699,704	7,246,212	5,752,050	5,753,433
1,358,504	406,905	661,757	795,735	886,165	948,515
<u>10,166,057</u>	<u>9,029,490</u>	<u>8,361,461</u>	<u>8,041,947</u>	<u>6,638,215</u>	<u>6,701,948</u>
83,940,549	85,516,204	86,629,587	86,303,026	86,862,627	87,314,866
32,549,199	32,148,993	33,817,868	32,517,772	29,680,711	28,109,998
9,247,157	7,030,718	7,943,379	7,477,979	9,986,543	12,116,308
<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>	<u>\$ 128,390,834</u>	<u>\$ 126,298,777</u>	<u>\$ 126,529,881</u>	<u>\$ 127,541,172</u>

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2016	2015	2014 (3)	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,485,430	\$ 8,823,057	\$ 8,398,583	\$ 8,708,408
Judicial	6,271,401	6,109,224	5,846,626	6,378,133
Public Safety	11,200,646	11,015,059	10,663,365	9,959,759
Public Works	9,735,077	9,206,505	11,330,713	8,321,728
Health	764,253	620,922	598,858	620,293
Human Services	31,206,515	29,829,329	31,528,879	30,012,641
Conservation and Recreation	151,404	-	-	10,000
Economic Development Assistance	824,146	757,438	775,256	1,088,034
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Interest and Fiscal Charges	276,931	248,416	213,393	226,218
Refunding Bond Issuances Costs	-	-	-	-
<i>Total Governmental Activities Expenses</i>	<u>68,915,803</u>	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>
Business-type Activities:				
Sanitary Sewer District	1,317,314	1,062,581	1,032,562	1,047,806
Wayne County Airport	713,821	194,532	-	-
<i>Total Business-Type Activities Expenses</i>	<u>2,031,135</u>	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>
<i>Total Primary Government Expenses</i>	<u>70,946,938</u>	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	3,029,552	3,755,910	3,278,686	3,539,748
Judicial	1,409,457	1,586,618	1,496,251	1,700,374
Public Safety	1,689,343	2,052,239	2,142,783	2,462,737
Public Works	731,659	468,169	488,446	197,908
Health	292,397	304,871	267,138	298,239
Human Services	6,380,245	4,872,866	4,441,468	4,404,105
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	325,483	205,774	309,361	826,049
Public Safety	1,442,998	1,834,617	869,292	1,101,239
Public works	6,008,873	6,505,991	6,614,982	6,294,357
Health	64,536	22,670	68,900	24,198
Human Services	13,008,905	14,643,622	15,792,625	14,942,523
Economic Development and Assistance	704,793	296,618	271,255	345,212
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	422,526	3,051,358	1,609,015	2,048,971
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>35,510,767</u>	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>

	2012	2011	2010 (2)	2009 (1)	2008	2007
\$	8,103,918	\$ 8,176,389	\$ 7,826,914	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605
	5,869,841	5,856,573	5,466,859	5,809,837	6,108,809	6,176,742
	10,159,616	10,539,336	10,383,256	11,608,557	11,909,180	11,329,681
	9,372,804	8,613,555	9,775,297	8,372,289	9,424,619	10,688,840
	632,277	570,737	481,906	716,856	881,591	515,654
	29,699,471	31,266,388	32,232,617	36,592,414	36,056,689	36,572,367
	-	122,473	527,294	23,925	513	86,029
	1,243,707	1,229,400	590,225	1,281,177	555,635	631,645
	6,280	4,023	-	25,275	6,714	193,122
	-	-	-	-	1,148,460	748,260
	236,574	307,831	433,965	442,930	463,922	487,641
	-	106,160	-	-	-	-
	65,324,488	66,792,865	67,718,333	73,345,676	75,605,939	78,089,586
	1,119,233	1,334,289	1,089,669	940,568	970,522	1,242,966
	-	-	-	23,106	110,703	28,455
	1,119,233	1,334,289	1,089,669	963,674	1,081,225	1,271,421
	66,443,721	68,127,154	68,808,002	74,309,350	76,687,164	79,361,007
	4,135,613	4,009,287	2,887,708	3,041,192	3,546,967	5,242,057
	1,640,448	1,596,316	1,713,750	1,363,234	1,528,142	1,549,051
	1,903,794	2,024,505	1,657,572	1,961,385	1,770,496	1,904,406
	166,042	181,603	481,859	141,839	159,113	314,421
	244,997	254,987	129,933	278,296	244,458	263,124
	4,224,040	4,790,580	4,617,604	4,948,337	4,185,586	5,040,289
	-	-	-	-	2,525	-
	-	-	-	-	130,711	123,583
	-	-	-	35,239	-	-
	246,653	201,572	440,065	458,897	227,148	203,873
	937,975	971,472	1,549,678	1,933,457	1,422,423	1,277,732
	6,016,375	5,376,933	6,747,209	6,146,653	5,779,722	6,653,163
	52,680	29,656	22,931	436,757	377,638	8,625
	15,020,615	14,799,488	17,456,116	22,607,341	21,134,358	18,781,420
	1,257,682	324,704	426,570	513,819	1,476,841	423,245
	-	1,062,970	992,118	194,703	-	-
	1,614,313	-	-	967,148	1,112,346	5,878,127
	-	165,139	1,322,789	8,200	271,560	-
	37,461,227	35,789,212	40,445,902	45,036,497	43,370,034	47,663,116

continued

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2016	2015	2014 (3)	2013
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 893,596	\$ 892,529	\$ 718,748	\$ 789,432
Wayne County Airport	372,576	27,135	-	-
Operating Grants and Contributions				
Sanitary Sewer District	600	246,050	-	-
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	89,910	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,266,772</u>	<u>1,255,624</u>	<u>718,748</u>	<u>789,432</u>
<i>Total Primary Government Program Revenues</i>	<u>36,777,539</u>	<u>40,856,947</u>	<u>38,368,950</u>	<u>38,975,092</u>
Net (Expense)/Revenue				
Governmental Activities	(33,405,036)	(27,008,627)	(31,705,471)	(27,139,554)
Business-type Activities	(764,363)	(1,489)	(313,814)	(258,374)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(34,169,399)</u>	<u>(27,010,116)</u>	<u>(32,019,285)</u>	<u>(27,397,928)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	4,193,755	4,086,026	3,886,039	3,838,970
Human Services - County Board of DD	6,303,079	6,108,064	6,093,811	5,991,848
Human Services - Children Services Board	3,324,603	3,229,495	3,234,844	3,190,736
Human Services - Wayne County Care Center	1,357,539	1,318,982	1,321,332	1,304,469
Sales Taxes	12,785,886	13,038,946	11,803,939	11,000,355
Grants and Entitlements Not Restricted to Specific Programs	2,926,019	3,159,636	2,783,823	3,231,042
Gain/(Loss) on Sale of Capital Assets	-	-	(461,112)	2,747,724
Investment Earnings	451,028	334,902	237,535	158,807
Miscellaneous	787,865	900,770	828,631	489,393
Transfers	(3,247,168)	(3,911,846)	(69,000)	-
<i>Total Governmental Activities</i>	<u>28,882,606</u>	<u>28,264,975</u>	<u>29,659,842</u>	<u>31,953,344</u>
Business-type Activities:				
Investment Earnings	19,631	20,381	22,666	20,678
Miscellaneous	174,058	4,390	-	-
Transfers	3,247,168	3,911,846	69,000	-
<i>Total Business-type Activities</i>	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>	<u>20,678</u>
<i>Total Primary Government</i>	<u>32,323,463</u>	<u>32,201,592</u>	<u>29,751,508</u>	<u>31,974,022</u>
Change in Net Position				
Governmental Activities	(4,522,430)	1,256,348	(2,045,629)	4,813,790
Business-type Activities	2,676,494	3,935,128	(222,148)	(237,696)
<i>Total Primary Government Change in Net Position</i>	<u>\$ (1,845,936)</u>	<u>\$ 5,191,476</u>	<u>\$ (2,267,777)</u>	<u>\$ 4,576,094</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books

- (1) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
 - Change in fund classifications
 - Unrecorded construction in progress
 - Implementation of GASB 51
- (2) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
 - Implementation of GASB 54
- (3) 2014 has not been adjusted for implementation of GASB 68

	2012	2011	2010 (2)	2009 (1)	2008	2007
\$	824,741	\$ 802,327	\$ 802,126	\$ 639,967	\$ 671,652	\$ 625,174
	-	-	-	-	-	-
	458,057	1,199,607	173,140	1,703,293	8,250	95,000
	-	-	-	-	-	36,000
	947,898	-	-	-	193,445	-
	-	-	-	-	-	-
	<u>2,230,696</u>	<u>2,001,934</u>	<u>975,266</u>	<u>2,343,260</u>	<u>873,347</u>	<u>756,174</u>
	<u>39,691,923</u>	<u>37,791,146</u>	<u>41,421,168</u>	<u>47,379,757</u>	<u>44,243,381</u>	<u>48,419,290</u>
	(27,863,261)	(31,003,653)	(27,272,431)	(28,309,179)	(32,235,905)	(30,426,470)
	1,111,463	667,645	(114,403)	1,379,586	(207,878)	(515,247)
	<u>(26,751,798)</u>	<u>(30,336,008)</u>	<u>(27,386,834)</u>	<u>(26,929,593)</u>	<u>(32,443,783)</u>	<u>(30,941,717)</u>
	3,870,172	3,734,666	3,829,615	3,642,889	3,780,439	3,680,018
	5,972,655	5,606,589	5,696,429	5,387,356	6,074,774	6,030,019
	3,190,063	3,026,597	3,375,959	3,194,973	3,570,150	3,493,610
	1,310,172	1,235,708	1,257,497	1,210,463	1,040,166	1,025,712
	10,558,479	10,113,622	9,362,158	8,883,122	10,613,699	9,749,972
	1,978,274	2,193,033	3,103,757	2,671,454	3,379,153	4,042,417
	-	-	-	-	-	-
	331,106	424,329	706,265	759,046	2,356,663	3,267,530
	556,763	306,161	934,403	925,040	473,303	704,234
	-	-	-	-	-	(10,000)
	<u>27,767,684</u>	<u>26,640,705</u>	<u>28,266,083</u>	<u>26,674,343</u>	<u>31,288,347</u>	<u>31,983,512</u>
	-	-	-	-	-	-
	25,104	384	49,283	24,146	144,145	32,140
	-	-	-	-	-	10,000
	<u>25,104</u>	<u>384</u>	<u>49,283</u>	<u>24,146</u>	<u>144,145</u>	<u>42,140</u>
	<u>27,792,788</u>	<u>26,641,089</u>	<u>28,315,366</u>	<u>26,698,489</u>	<u>31,432,492</u>	<u>32,025,652</u>
	(95,577)	(4,362,948)	993,652	(1,634,836)	(947,558)	1,557,042
	1,136,567	668,029	(65,120)	1,403,732	(63,733)	(473,107)
\$	<u>1,040,990</u>	<u>\$ (3,694,919)</u>	<u>\$ 928,532</u>	<u>\$ (231,104)</u>	<u>\$ (1,011,291)</u>	<u>\$ 1,083,935</u>

Wayne County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	206	2015	2014	2013
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	906,154	394,739	620,675	601,294
Restricted	-	-	1	1
Committed	1,470,189	1,448,410	1,187,660	1,118,660
Assigned	4,494,518	4,708,044	4,116,144	3,658,164
Unassigned	4,168,092	4,014,888	3,754,549	3,687,271
<i>Total General Fund</i>	<u>11,038,953</u>	<u>10,566,081</u>	<u>9,679,029</u>	<u>9,065,390</u>
All Other Governmental Funds				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	242,279	243,468	223,144	232,071
Restricted	24,787,994	25,075,032	24,455,161	25,940,042
Committed	3,734,323	4,868,540	926,226	705,922
Assigned	-	-	4,618,520	4,729,964
Unassigned	(32,705)	(54,747)	(92,562)	(117,261)
<i>Total All Other Governmental Funds</i>	<u>28,731,891</u>	<u>30,132,293</u>	<u>30,130,489</u>	<u>31,490,738</u>
<i>Total Governmental Funds</i>	<u>\$ 39,770,844</u>	<u>\$ 40,698,374</u>	<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

- (1) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Change in fund classifications
- (2) Reclassifications due to implementation of GASB 54

2012	2011 (2)	2010 (1)	2009	2008	2007
\$ -	\$ -	\$ 888,816	\$ 923,557	\$ 925,400	\$ 3,460,433
-	-	5,830,058	5,857,491	6,968,146	5,453,415
622,685	710,199	-	-	-	-
3,284	3,277	-	-	-	-
994,380	950,700	-	-	-	-
2,577,304	735,724	-	-	-	-
3,547,957	5,465,730	-	-	-	-
<u>7,745,610</u>	<u>7,865,630</u>	<u>6,718,874</u>	<u>6,781,048</u>	<u>7,893,546</u>	<u>8,913,848</u>
-	-	5,167,495	3,545,057	4,206,537	4,093,958
-	-	24,077,723	23,305,513	20,412,926	21,350,745
-	-	746,855	748,393	750,164	751,000
-	-	586,259	1,301,320	920,763	1,274,960
525,629	258,572	-	-	-	-
27,328,110	27,698,932	-	-	-	-
776,696	819,137	-	-	-	-
1,188,075	1,094,323	-	-	-	-
(175,488)	(68,673)	-	-	-	-
<u>29,643,022</u>	<u>29,802,291</u>	<u>30,578,332</u>	<u>28,900,283</u>	<u>26,290,390</u>	<u>27,470,663</u>
<u>\$ 37,388,632</u>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</u>	<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>

Wayne County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2016	2015	2014	2013
Revenues				
Property and Other Local Taxes	\$ 15,197,615	\$ 14,997,119	\$ 14,516,377	\$ 14,328,648
Permissive Sales Tax	12,941,344	12,884,025	11,725,908	10,868,840
Special Assessments	1,699	1,705	1,707	1,702
Charges for Services	11,803,770	11,408,381	10,833,228	10,749,161
Licenses and Permits	774,914	714,308	737,632	790,802
Fines and Forfeitures	849,270	967,643	992,032	1,042,694
Intergovernmental	27,354,007	27,808,926	28,492,261	27,676,281
Investment Income	463,783	342,486	247,072	167,616
Rent	144,625	317,161	305,355	137,168
Donations	115,151	70,339	65,018	55,179
Other	1,930,928	1,716,203	2,470,798	1,612,545
<i>Total Revenues</i>	<u>71,577,106</u>	<u>71,228,296</u>	<u>70,387,388</u>	<u>67,430,636</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,848,083	8,039,279	8,393,137	8,256,975
Judicial	5,397,130	5,421,424	5,614,818	5,943,248
Public Safety	10,514,929	10,676,063	10,666,385	9,796,008
Public Works	7,158,564	7,731,311	7,416,598	6,954,034
Health	788,912	626,520	602,619	644,799
Human Services	32,155,361	31,280,150	33,227,014	31,483,020
Conservation and Recreation	151,404	-	-	10,000
Economic Development and Assistance	824,146	758,585	838,306	1,094,288
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Capital Outlay	5,429,382	9,189,998	3,447,344	2,440,195
Debt Service:				
Principal Retirement	4,708,332	680,786	665,786	650,786
Interest and Fiscal Charges	266,576	181,650	194,750	207,550
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>75,242,819</u>	<u>74,585,766</u>	<u>71,066,757</u>	<u>67,480,903</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	<u>(3,665,713)</u>	<u>(3,357,470)</u>	<u>(679,369)</u>	<u>(50,267)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	8,458	494,042	4,957	3,248,824
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Notes	3,529,953	4,100,372	-	-
Premium on Note Issuance	47,600	74,650	-	-
Insurance Recovery	-	-	-	-
Transfers In	4,106,843	3,305,736	2,088,552	1,924,647
Transfers Out	(4,954,328)	(3,727,490)	(2,157,552)	(1,924,647)
<i>Total Other Financing Sources (Uses)</i>	<u>2,738,526</u>	<u>4,247,310</u>	<u>(64,043)</u>	<u>3,248,824</u>
<i>Net Change in Fund Balances</i>	<u>\$ (927,187)</u>	<u>\$ 889,840</u>	<u>\$ (743,412)</u>	<u>\$ 3,198,557</u>
Debt Service as a Percentage of				
Noncapital Expenditures	7.2%	1.3%	1.3%	1.3%

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2010, 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

Change in fund classifications

	2012	2011	2010 (1)	2009 (1)	2008	2007
\$	14,060,757	\$ 13,972,288	\$ 14,075,404	\$ 13,963,870	\$ 13,953,967	\$ 14,079,568
	10,584,910	10,020,259	9,332,521	8,991,618	9,700,500	9,749,972
	2,173	2,202	2,335	1,541	2,269	2,310
	10,649,571	11,495,362	11,276,608	10,979,593	10,185,973	11,584,245
	372,693	411,298	411,582	291,938	314,086	327,486
	1,374,321	924,463	937,707	739,601	767,712	807,875
	26,763,708	26,705,291	31,034,578	35,771,584	33,424,208	34,699,636
	340,303	436,840	720,618	772,895	2,381,710	3,311,307
	188,565	238,390	251,352	254,380	252,560	400,851
	53,001	66,570	29,293	30,919	29,936	29,814
	1,530,283	1,682,092	2,649,063	2,264,497	2,030,401	2,382,524
	65,920,285	65,955,055	70,721,061	74,062,436	73,043,322	77,375,588
	7,584,075	7,438,708	7,353,720	7,727,287	8,608,665	9,961,381
	5,432,513	5,187,927	5,009,989	5,128,999	5,602,463	5,399,957
	9,836,241	9,872,561	10,459,157	11,488,766	11,413,429	10,865,957
	7,988,792	7,022,605	7,317,536	6,477,463	8,108,593	7,413,497
	640,002	595,755	485,647	753,712	931,773	513,347
	30,396,272	31,588,680	33,528,980	36,983,483	36,184,213	35,973,974
	-	-	527,294	24,023	415	86,029
	1,240,081	1,354,368	608,095	1,456,151	587,986	640,261
	7,019	19,020	-	30,332	6,714	193,122
	-	-	-	-	1,248,460	748,260
	2,155,474	1,752,558	2,715,341	1,640,742	1,563,509	5,273,226
	696,786	796,786	621,786	596,000	573,500	591,000
	222,554	251,982	411,808	436,823	460,036	484,280
	-	106,160	-	-	-	-
	66,199,809	65,987,110	69,039,353	72,743,781	75,289,756	78,144,291
	(279,524)	(32,055)	1,681,708	1,318,655	(2,246,434)	(768,703)
	4,514	7,901	56	-	250	653
	-	8,020,000	-	-	-	-
	-	118,648	-	-	-	-
	-	(7,960,319)	-	-	-	-
	-	-	-	115,727	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	100,000	-	-
	1,746,510	1,578,683	1,744,500	1,301,815	1,329,535	211,796
	(1,746,510)	(1,578,683)	(1,744,500)	(1,301,815)	(1,329,535)	(221,796)
	4,514	186,230	56	215,727	250	(9,347)
\$	(275,010)	\$ 154,175	\$ 1,681,764	\$ 1,534,382	\$ (2,246,184)	\$ (778,050)
	1.4%	1.8%	1.6%	1.5%	1.4%	1.5%

Wayne County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Collection Years

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2016	\$ 2,283,930,210	\$ 6,525,514,886	\$ -	\$ -
2015	2,268,312,820	6,480,893,771	-	-
2014 (b)	2,261,364,850	6,461,042,429	-	-
2013	2,125,882,010	6,073,948,600	-	-
2012	2,103,857,360	6,011,021,029	-	-
2011 (a)	2,092,788,770	5,979,396,486	-	-
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and was eliminated for 2009.
- (3) Public utility personal is assessed at 88% of actual.
 - (a) Update year
 - (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 108,564,450	\$ 123,368,693	\$ 2,392,494,660	\$ 6,648,883,579	35.98%	10.25
106,899,710	121,476,943	2,375,212,530	6,602,370,715	35.98%	9.25
95,267,280	108,258,273	2,356,632,130	6,569,300,701	35.87%	9.25
90,762,040	103,138,682	2,216,644,050	6,177,087,282	35.88%	9.25
81,758,920	92,907,864	2,185,616,280	6,103,928,892	35.81%	9.25
74,865,310	85,074,216	2,167,654,080	6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2016	2015	2014	2013
County Units:				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	5.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	<u>10.25</u>	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>
School Districts within the County:				
Chippewa Local	41.90	44.30	39.40	39.40
Dalton Local	49.70	49.90	50.10	50.10
Green Local	58.45	59.65	57.05	59.65
Orrville City	63.35	63.40	63.40	63.85
Wooster City	80.00	79.90	79.90	79.50
Overlapping School Districts :				
Norwayne Local	34.25	34.75	35.15	35.35
Northwestern Local	31.00	31.80	32.30	32.30
Rittman Exempted Village	63.50	63.70	64.10	63.35
Southeast Local	49.55	49.95	50.25	51.35
Triway Local	48.75	48.80	48.80	49.40
East Holmes Local	25.06	25.26	25.33	25.36
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	55.10	55.20	56.00	56.00
Tuslaw Local	64.70	65.10	65.80	66.00
West Holmes Local	33.58	34.21	34.44	34.75
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.85	4.85
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	14.40	14.40	14.40	14.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	2.70	2.70	2.70	2.70

2012	2011	2010	2009	2008	2007
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	2.20	2.20	2.20
9.25	9.25	9.25	9.65	9.65	9.65
39.40	39.40	39.40	44.90	44.90	44.90
50.10	50.10	43.60	43.60	43.60	43.60
59.65	59.65	59.70	55.15	56.05	54.35
63.90	63.25	63.30	58.05	58.88	54.30
79.50	79.50	78.70	71.60	72.30	72.30
35.35	35.35	35.70	35.70	36.00	35.90
32.30	32.30	32.60	32.60	32.60	33.60
63.35	63.35	63.20	63.20	63.35	63.05
51.35	51.35	51.40	44.50	44.60	44.70
49.40	49.40	49.40	49.50	49.80	49.90
25.50	25.55	25.60	25.70	25.70	25.95
49.40	49.40	49.40	49.40	49.40	49.40
56.10	55.00	55.00	58.50	59.20	59.00
66.00	65.50	65.50	59.80	59.90	59.90
35.48	35.70	35.75	36.05	32.40	32.90
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.85	4.85	4.10
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	15.80	15.80	15.80	15.80
14.40	14.40	14.40	14.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	6.70	6.70	6.70	6.70	6.70
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	4.20	4.20	4.20	4.20	4.20

(continued)

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2016	2015	2014	2013
Townships:				
Baughman	2.40	2.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	8.10	8.10	8.20
Clinton	6.00	6.00	6.00	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	6.30	6.30	6.30
Franklin	3.30	3.30	3.30	3.30
Green	3.10	3.10	3.10	3.10
Milton	7.85	7.85	6.60	6.60
Paint	10.90	10.30	10.30	10.30
Plain	5.80	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	4.30	4.30	4.30
Wayne County Library	1.20	1.20	1.25	1.25
Central Fire District	3.50	3.50	3.00	3.00
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	1.50
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2012	2011	2010	2009	2008	2007
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	8.20	8.20	8.20
5.50	5.50	5.50	5.50	5.50	5.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
3.30	3.30	3.30	4.60	4.60	4.60
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
10.30	10.30	11.00	11.00	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	5.80	3.30	5.80	5.80	5.80
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	5.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.25	1.25	1.25	1.25	1.25
3.00	3.00	3.00	3.00	3.00	2.50
1.70	1.70	1.70	0.75	0.75	2.25
1.50	1.50	3.00	1.50	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00

Wayne County, Ohio
Property Tax Levies and Collections
Last Ten Collection Years

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2016	\$ 18,494,423	\$ 17,224,072	93.13%	\$ 405,606	\$ 17,629,678	95.32%	\$ 803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%

Source: Wayne County Auditor

(1) Amounts include real estate and personal property taxes for 2007 - 2008.

(2) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year. The County does not have a plan to develop a system of accounting for delinquent collections by tax year.

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2016 and 2007

<u>Taxpayer</u>	<u>Type of Entity</u>	2016	
		<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
JM Smucker LLC	Manufacturer	\$ 25,094,940	1.05%
Luk USA, LLC	Manufacturer	6,522,960	0.27%
Insite Wooster LLC	Manufacturer	4,637,690	0.19%
CAT Land Co., Inc.	Manufacturer	3,837,680	0.16%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.16%
Gerstenslager Company	Manufacturer	3,744,470	0.16%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.15%
JRB Holdings LLC	Manufacturer	3,638,760	0.15%
Chesterland Productions	Manufacturer	3,412,070	0.14%
Sprenger Wayne Ltd Co.	Retail	3,386,000	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 61,697,900</u>	<u>2.57%</u>
Total County Assessed Valuation		<u>\$ 2,392,494,660</u>	
		2007	
<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
JM Smucker LLC	Manufacturer	\$ 11,597,840	0.53%
LUK Transmissions Systems	Manufacturer	10,892,820	0.50%
Wooster Brush Company	Manufacturer	8,787,880	0.40%
Gerstenslager Company	Manufacturer	8,013,350	0.36%
Morton International, Inc.	Manufacturer	7,298,120	0.33%
Insite Wooster LLC	Manufacturer	5,557,500	0.25%
Caraustar Industrial & Consumer	Manufacturer	5,044,810	0.23%
Smith Dairy Properties, Inc.	Manufacturer	4,518,090	0.21%
Buehler Food Markets, Inc.	Retail	3,621,810	0.16%
The Will-Burt Company	Manufacturer	3,581,030	0.16%
Total Top Ten Principal Taxpayers		<u>\$ 68,913,250</u>	<u>3.13%</u>
Total County Assessed Valuation		<u>\$ 2,198,441,730</u>	

Source: Wayne County Auditor

(1) Includes real estate, tangible personal, and public utility assessed valuations.

Wayne County, Ohio
Special Assessment Billings and Collections (1)
Last Ten Collection Years

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2016	\$ 1,537,303	\$ 1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%

Source: Wayne County Auditor

- (1) Represents county-wide amounts collected by the County.
- (2) Muskingum Watershed started - assessed all parcels

Wayne County, Ohio
Pledged Revenue Coverage
Sewer System Revenue Bonds
Last Ten Years

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2016	\$ 930,163	\$ 722,124	\$ 208,039	\$ 14,000	\$ 33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)

(1) Includes other operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Includes \$1,554,000 principal retired with proceeds from new debt issuances

Wayne County, Ohio
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities			Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Short Term Improvement Notes	Long-Term Improvement Notes	OPWC Loans	Sewer Bonds & Loans Payable			
2016	\$ 4,649,326	\$ 500,000	\$ 3,500,000	\$ 243,004	\$ 4,172,513	\$ 13,064,843	0.34	\$ 112.57
2015	5,344,213	1,000,000	4,000,000	236,383	4,307,200	14,887,796	0.29	120.20
2014	6,024,100	-	-	146,797	4,229,201	10,400,098	0.38	90.38
2013	6,688,987	-	-	157,583	4,371,869	11,218,439	0.30	97.68
2012	6,746,676	-	-	168,369	4,501,437	11,416,482	0.31	99.61
2011	7,383,343	-	-	179,155	4,954,307	12,516,805	0.27	109.30
2010	8,297,000	240,000	-	189,941	4,164,084	12,891,025	0.26	112.58
2009	8,908,000	284,000	-	200,727	3,825,037	13,217,764	0.26	116.37
2008	9,499,000	500,000	-	90,000	2,653,800	12,742,800	0.26	111.96
2007	10,067,500	-	-	95,000	2,684,100	12,846,600	0.25	112.99

Source: Wayne County Auditor

Wayne County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita
 Last Ten Collection Years*

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2016	\$ 3,867,133	\$ 2,392,494,660	116,063	0.16%	\$ 33.32
2015	4,074,905	2,375,212,530	115,537	0.17%	35.27
2014	5,355,442	2,356,632,130	115,071	0.23%	46.54
2013	6,020,329	2,216,644,050	114,848	0.27%	52.42
2012	6,021,162	2,185,616,280	114,611	0.28%	52.54
2011	6,637,170	2,167,654,080	114,509	0.31%	57.96
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94

Source: Wayne County Auditors

(1) Source: Ohio Department of Development or U.S. Census Bureau (estimate)

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Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2016

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 8,392,330	100.00%	\$ 8,392,330
Total direct	<u>8,392,330</u>		<u>8,392,330</u>
Overlapping:			
City of Wooster	9,529,980	100.00%	9,529,980
Village of Dalton	247,600	100.00%	247,600
Wooster City School District	2,485,000	100.00%	2,485,000
City of Norton	2,630,000	0.06%	1,578
City of Rittman	1,282,000	96.26%	1,234,053
Orrville City School District	13,295,000	100.00%	13,295,000
Dalton Local School District	14,580,000	100.00%	14,580,000
Chippewa Local School District	16,325,000	100.00%	16,325,000
East Holmes Local School District	915,000	0.40%	3,660
Green Local School District	11,099,998	100.00%	11,099,998
Northwest Local School District	14,404,624	1.02%	146,927
Northwestern Local School District	1,775,000	94.16%	1,671,340
Norwayne Local School District	8,601,179	92.31%	7,939,748
Rittman Exempted Village School District	6,869,109	97.27%	6,681,582
Tuslaw Local School District	9,994,144	1.19%	118,930
West Holmes Local School District	6,520,000	2.51%	163,652
Wayne Public Library District	4,319,354	75.58%	3,264,568
Total overlapping	<u>124,872,988</u>		<u>88,788,618</u>
Total direct and overlapping debt	<u>\$ 133,265,318</u>		<u>\$ 97,180,948</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

Wayne County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2016	2015	2014	2013
Assessed Valuation	\$ 2,392,494,660	\$ 2,375,212,530	\$ 2,356,632,130	\$ 2,216,644,050
Bonded Debt Limit (1)	58,312,367	57,880,313	57,415,803	53,916,101
Outstanding Debt:				
General Obligation Bonds	4,649,326	5,344,213	6,024,100	6,688,987
Bond Anticipation Note	3,500,000	4,000,000	-	-
Notes Payable	-	1,000,000	-	-
OPWC Loans	243,004	236,383	146,797	157,583
Revenue Bonds-Enterprise	762,000	776,000	789,000	802,000
Bonds and Loans	3,410,513	3,531,200	3,440,201	3,569,869
Total Outstanding Debt	12,564,843	14,887,796	10,400,098	11,218,439
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	243,004	236,383	146,797	157,583
Revenue Bonds-Enterprise	762,000	776,000	789,000	802,000
Bonds and Loans	3,410,513	3,531,200	3,440,201	3,569,869
Amount Available in Debt Service	782,193	1,269,308	668,658	668,658
Total Exemptions	5,197,710	5,812,891	5,044,656	5,198,110
Net Debt	7,367,133	9,074,905	5,355,442	6,020,329
Voted Debt Margin	50,945,234	48,805,408	52,060,361	47,895,772
Legal Debt Margin as a Percentage of the Debt Limit	87.37%	84.32%	90.67%	88.83%
Bonded Debt Limit (2)	23,924,947	23,752,125	23,566,321	22,166,441
Outstanding Debt:				
General Obligation Bonds	4,649,326	5,344,213	6,024,100	6,688,987
Bond Anticipation Note	3,500,000	4,000,000	-	-
Notes Payable	-	1,000,000	-	-
OPWC Loans	243,004	236,383	146,797	157,583
Revenue Bonds-Enterprise	762,000	776,000	789,000	802,000
Improvement (Revenue) Bonds-Enterprise	3,410,513	3,531,200	3,440,201	3,569,869
Total Outstanding Debt	12,564,843	14,887,796	10,400,098	11,218,439
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	243,004	236,383	146,797	157,583
Revenue Bonds-Enterprise	762,000	776,000	789,000	802,000
Improvement (Revenue) Bonds-Enterprise	3,410,513	3,531,200	3,440,201	3,569,869
Amount Available in Debt Service	782,193	1,269,308	668,658	668,658
Total Outstanding Debt	5,197,710	5,812,891	5,044,656	5,198,110
Amount of Debt Applicable to Debt Limit	7,367,133	9,074,905	5,355,442	6,020,329
Unvoted Debt Margin	\$ 16,557,814	\$ 14,677,220	\$ 18,210,879	\$ 16,146,112

- (1) The Debt Limitation is calculated as follows:
3% of first \$100,000,000 of assessed value
1 1/2% of next \$200,000,000 of assessed value
2 1/2 % of amount assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of the assessed value.

2012	2011	2010	2009	2008	2007
<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>	<u>\$ 2,144,456,510</u>	<u>\$ 2,198,441,730</u>
53,140,407	52,691,352	53,153,053	52,906,674	52,111,413	53,461,043
6,746,676	7,383,343	8,297,000	8,908,000	9,499,000	10,067,500
-	-	-	-	-	-
-	-	-	-	-	-
168,369	179,155	189,941	200,727	90,000	95,000
814,000	826,000	837,000	848,000	858,000	868,000
3,687,437	4,128,307	3,327,084	2,977,037	1,795,800	1,816,100
<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>
-	-	5,580,000	5,930,000	6,265,000	6,590,000
168,369	179,155	189,941	200,727	90,000	95,000
814,000	826,000	837,000	848,000	858,000	868,000
3,687,437	4,128,307	3,327,084	2,977,037	1,795,800	1,816,100
<u>725,514</u>	<u>746,173</u>	<u>746,855</u>	<u>748,393</u>	<u>750,164</u>	<u>751,000</u>
<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>
<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>
<u>47,119,245</u>	<u>46,054,182</u>	<u>51,182,908</u>	<u>50,677,067</u>	<u>49,627,577</u>	<u>50,734,543</u>
88.67%	87.40%	96.29%	95.79%	95.23%	94.90%
21,856,163	21,676,541	21,861,221	21,762,669	21,444,565	21,984,417
6,746,676	7,383,343	8,297,000	8,908,000	9,499,000	10,067,500
-	-	-	-	-	-
-	-	-	-	-	-
168,369	179,155	189,941	200,727	90,000	95,000
814,000	826,000	837,000	848,000	858,000	868,000
3,687,437	4,128,307	3,327,084	2,977,037	1,795,800	1,816,100
<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>
-	-	5,580,000	5,930,000	6,265,000	6,590,000
168,369	179,155	189,941	200,727	90,000	95,000
814,000	826,000	837,000	848,000	858,000	868,000
3,687,437	4,128,307	3,327,084	2,977,037	1,795,800	1,816,100
<u>725,514</u>	<u>746,173</u>	<u>746,855</u>	<u>748,393</u>	<u>750,164</u>	<u>751,000</u>
<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>
<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>
<u>\$ 15,835,001</u>	<u>\$ 15,039,371</u>	<u>\$ 19,891,076</u>	<u>\$ 19,533,062</u>	<u>\$ 18,960,729</u>	<u>\$ 19,257,917</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2016	116,063	\$ 4,467,171	\$ 38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%

Sources: (1) Ohio Department of Development or www.fedstats.gov
(2) Bureau of Economic Analysis or www.bea.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

Wayne County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2016 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,800	2.64%
Luk USA	Automotive	1,600	2.35%
College of Wooster	Schools- Universities & College Academic	850	1.25%
Wooster Community Hospital	Medical	800	1.17%
Artiflex	Metal Stamping (Manufacturers)	750	1.10%
Buehlers Fresh Foods	Retail - Grocery	750	1.10%
JLG Industries	Industrial Lifts	600	0.88%
Wooster Brush	Paint Brushes and Rollers	525	0.77%
Wal-Mart Supercenter	Department Store	500	0.73%
Ohio State University	Schools- Universities & College Academic	500	0.73%
Total		<u>8,675</u>	<u>12.72%</u>
Total Employment within the County (2)		<u>68,100</u>	

Employer	Industry	2007	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,100	1.92%
Luk Incorporated	Automotive	900	1.57%
College of Wooster	Schools- Universities & College Academic	850	1.49%
Wayne County	Government	840	1.47%
Wooster Community Hospital	Medical	700	1.22%
Wooster Brush	Paint Brushes and Rollers	600	1.05%
Buehlers Food Market Inc.	Retail - Grocery	575	1.01%
Wal-Mart Supercenter	Department Store	500	0.87%
Ohio State University	Schools-Universities & College Academic	500	0.87%
JLG Industries	Industrial	450	0.79%
Total		<u>7,015</u>	<u>12.26%</u>
Total Employment within the County		<u>57,200</u>	

Sources:

(1) Wayne County Economic Development Council

(2) Bureau of Economic Analysis

Wayne County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners	18.75	18.75	18.50	19.50
Auditor	26.50	24.00	27.50	27.00
Treasurer	4.50	4.00	4.25	4.00
Prosecuting Attorney	30.00	29.25	19.50	29.25
Board of Elections	21.00	22.00	18.50	21.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	5.00	5.00	3.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	19.25	20.25	20.75	20.75
Probate Court	6.00	5.50	5.00	4.00
Juvenile Court	18.50	18.50	19.00	18.50
Municipal Court	21.00	20.75	21.00	21.00
Clerk of Courts	29.75	32.00	32.00	32.50
Law Library	0.50	1.00	0.50	0.50
Public Safety				
Sheriff	82.75	80.25	79.50	77.75
Probation	2.50	2.50	2.50	2.50
Disaster Services	3.00	2.00	2.00	2.00
Coroner	2.50	2.00	2.00	2.00
Justice Center	14.75	16.25	18.50	18.25
Public Works				
Engineer	46.00	46.00	44.50	44.50
Building Department	5.00	6.00	5.50	4.50
Sewer District	3.00	3.00	3.00	3.00
Wayne County Airport	2.50	2.00	0.00	0.00
Health				
DD	106.50	113.00	132.25	138.30
Dog and Kennel	4.00	2.50	0.00	0.00
Human Services				
Care Center	63.00	60.00	62.00	64.50
Jobs and Family Services	68.50	57.50	61.00	60.00
Children's Services	65.50	63.50	63.00	62.50
Child Support Enforcement Agency	22.25	22.25	23.25	22.25
Veteran Services	12.00	12.50	12.00	12.00
Total	751.00	736.50	741.25	756.55

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee
The count is performed on July 1 each year.

Source: County departmental records.

2012	2011	2010	2009	2008	2007
19.00	19.00	19.50	21.00	22.00	35.50
27.00	27.00	29.50	29.50	30.00	30.00
4.00	4.00	5.50	5.50	5.50	5.50
25.50	24.50	25.00	25.50	30.50	29.00
23.50	11.00	9.00	8.50	10.50	8.50
4.00	4.00	4.00	4.25	4.50	5.00
5.00	5.00	5.00	5.00	6.00	6.00
2.00	2.00	2.00	2.00	2.00	1.00
21.75	21.25	22.00	20.50	20.00	13.00
4.25	4.00	4.00	4.00	4.00	3.00
17.00	20.50	20.50	20.50	20.50	21.00
21.50	22.50	21.00	22.00	25.50	23.00
32.75	32.75	34.25	32.75	34.50	38.50
0.50	0.50	0.50	0.50	0.00	1.00
73.75	67.00	66.50	77.50	85.50	97.00
2.50	2.00	2.50	3.50	4.00	3.00
2.00	2.00	2.00	3.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	1.00
17.25	20.00	21.75	22.25	26.00	33.50
43.00	43.25	44.25	46.00	50.00	50.00
4.50	4.50	5.50	5.00	8.00	7.00
3.00	4.00	5.00	5.50	5.50	5.00
0.00	0.00	0.00	0.00	0.00	0.00
32.00	32.00	33.00	0.00	0.00	0.00
163.25	187.25	190.50	203.75	213.50	193.50
0.00	0.00	0.00	0.00	0.00	0.00
70.50	76.00	73.00	77.25	79.00	98.00
61.00	64.00	65.00	73.00	68.00	68.00
61.25	58.50	60.00	64.00	65.00	63.00
23.00	22.50	28.50	30.50	30.50	30.00
12.00	5.00	12.00	11.00	11.50	9.00
<u>778.75</u>	<u>788.00</u>	<u>813.25</u>	<u>825.75</u>	<u>867.00</u>	<u>881.00</u>

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	639	617	642	595
Number of meetings	52	52	56	56
Auditor				
Number of non-exempt conveyances	2,303	2,402	41	2,271
Number of exempt conveyances	1,746	1,745	91	1,909
Number of real estate transfers	4,049	4,147	3,886	4,180
Number of county parcels	59,461	59,068	58,970	58,953
Number of personal property returns	0	0	0	0
Number of checks issued	16,264	16,265	16,327	16,590
Treasurer				
Number of parcel billings	118,142	117,948	117,912	118,086
Return on portfolio	94.00	93.00	94.00	95.00
Prosecuting Attorney				
Number of cases - criminal - felony	402	365	429	691
Number of cases - criminal - municipal	2,057	1,828	2,129	1,991
Number of cases - traffic	780	716	823	1,022
Number of cases - civil	354	956	1,007	988
Number of township requests (2)	67	140	170	165
Board of Elections				
Number of registered voters	74,797	72,454	73,018	77,698
Number of voters last general election	50,485	31,735	27,297	61,356
Percentage of register voters that voted	68.00%	44.00%	37.00%	79.00%
Number Voting Machines	438	438	432	436
Recorder				
Number of deeds recorded	4,192	4,197	3,911	3,747
Number of mortgages recorded	3,867	3,866	3,557	4,466
Number of military discharges recorded	87	113	97	7
Buildings and Grounds				
Number of buildings	25	25	22	23
Square footage of buildings	678,724	678,724	678,724	690,720
Data Processing				
Number of users served	118	117	120	115
Central Purchasing				
Number of purchase orders issued	1,683	1,799	1,851	1,866
Judicial				
Common Pleas Court				
Number of civil cases filed	591	431	622	692
Number of criminal cases filed	402	370	429	405
Number of domestic cases filed	363	385	445	495
Probation				
Average daily case load	327	372	440	455
Domestic Relations				
Number of cases filed	53	385	445	495
Number of protective orders	23	36	71	75
Probate Court (1)				
Number of civil cases filed	1,459	1,414	1,429	1,469
Juvenile Court				
Number of adjudged delinquent cases filed	389	365	342	381

2012	2011	2010	2009	2008	2007
594	626	591	681	635	729
53	55	53	56	53	53
2,021	1,669	1,660	1,524	1,766	2,552
1,709	1,521	1,460	1,451	1,516	1,669
3,730	3,190	3,120	2,975	3,282	4,221
59,041	59,000	59,009	59,780	59,770	57,381
10	19	28	28	183	559
17,921	18,271	20,006	21,648	24,377	26,552
117,996	118,016	117,952	119,558	120,060	116,000
93.00	94.00	92.00	91.00	91.00	96.00
776	416	520	503	478	498
1,983	1,773	1,710	1,532	1,424	1,984
905	854	1,986	860	949	1,070
600	580	689	734	2,203	3,205
150	135	130	165	62	275
77,698	75,486	74,988	73,588	73,217	68,829
30,678	34,121	36,567	34,724	52,276	22,712
40.00%	45.00%	48.00%	47.19%	72.20%	33.00%
431	375	375	375	375	375
3,510	3,228	3,280	2,801	3,167	3,746
4,380	3,539	3,416	3,867	3,806	5,394
4	25	21	27	15	21
24	23	23	23	23	23
690,720	686,880	686,880	686,880	686,880	686,880
115	108	110	82	73	96
1,919	2,044	2,250	2,357	2,779	3,303
873	812	917	981	980	944
445	416	531	510	480	465
467	598	531	635	576	612
450	450	460	430	400	394
467	598	531	635	576	612
59	83	88	102	69	73
1,517	1,447	1,559	1,445	1,560	1,486
508	389	408	461	608	756

(continued)

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2016	2015	2014	2013
Municipal Court				
Number of civil cases filed	1,672	N/A	N/A	N/A
Number of criminal cases filed	13,000	N/A	N/A	N/A
Number of domestic cases filed	578	N/A	N/A	N/A
Probation				
Average daily case load	77.80	73.00	68.40	106.25
Rehabilitation Center				
Average daily center census	N/A	0	0	0
Clerk of Courts				
Number of civil cases filed	591	674	627	692
Number of criminal cases filed	402	370	429	405
Law Library				
Law Library Budget	\$ 309,880	\$ 303,757	\$ 278,184	\$ 213,000
Number of volumes in collection	8,260	8,240	8,215	8,185
Number of electronic subscriptions	5	5	5	6
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	117	109	114	112
Prisoners booked	2,795	2,498	2,868	3,126
Prisoners released	2,773	2,386	2,881	3,123
Out of County bed days used	9	5	3	0
Enforcement				
Number of incidents reported	13,828	13,125	10,732	10,479
Number of citations issued	1,855	1,885	1,485	1,465
Number of papers served	2,768	2,056	2,285	2,710
Number of telephone calls	53,432	51,107	48,987	48,117
Number of transport hours	5,170	4,871	3,658	3,258
Number of court security hours	4,160	4,162	4,307	4,287
Disaster Services				
Number of emergency responses	4	4	9	8
Coroner				
Number of cases investigated	121	110	84	92
Number of autopsies performed	12	15	13	12
Number of referrals	407	223	189	161
Public Works				
Engineer				
Miles of roads resurfaced	13	8	18	26
Number of bridges replaced/improved	5	7	5	6
Number of culverts built/replaced/improved	49	24	34	34
Building Department				
Number of permits issued	710	725	661	582
Number of inspections performed	5,146	5,438	4,591	4,232
Sewer District (4)				
Average daily sewage treated	375,000	375,000	425,000	374,706
Number of tap-ins	7	8	1	2
Number of customers	954	935	930	923

2012	2011	2010	2009	2008	2007
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	74.83	85.25	77.25	92.17	119.92
0	0	0	0	37	37
873	812	936	981	1,866	1,114
445	416	531	503	480	499
\$ 213,280	\$ 213,280	\$ 182,282	\$ 198,415	\$ 203,706	\$ 230,737
8,135	8,112	8,088	9,143	9,143	9,143
5	5	5	16	16	18
117	111	110	112	95	103
2,990	2,938	3,018	3,239	3,470	3,621
3,010	2,941	3,029	3,223	3,488	3,622
0	0	0	650	21	63
10,167	8,624	8,251	10,497	9,680	10,855
1,544	610	431	943	728	1,280
3,183	4,030	5,410	5,082	5,818	5,669
46,914	45,433	20,767	20,211	20,925	22,995
2,210	2,026	1,696	4,419	4,285	2,591
4,294	4,132	4,311	4,293	4,241	4,190
0	0	1	0	0	0
70	76	71	66	73	68
5	12	8	7	15	14
132	118	83	64	0	0
37	15	25	6	4	11
6	5	6	9	9	10
60	30	33	25	47	37
588	509	541	593	610	687
3,897	3,762	3,905	4,655	4,845	4,592
412,367	427,000	300,550	306,828	305,000	18,375
4	4	7	2	1	5
882	880	870	860	855	853

(continued)

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2016	2015	2014	2013
Health				
DD				
Number of students enrolled				
Early intervention program	112	94	93	72
Preschool	15	16	23	34
School age	37	40	52	66
Number employed at workshop	N/A	N/A	N/A	242
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	110
N.A. W. Sheltered Employment	N/A	N/A	N/A	117
N.A. W. Enclave/Supported Employ.	4	11	5	6
Individual Work Placement	65	46	41	9
Human Services				
Jobs and Family Services				
Average client count - food stamps	10,954	11,372	11,851	12,683
Average client count - day care	570	603	368	382
Average client count - WIA	82	119	115	120
Average client count - heating assistance	50	34	27	38
Average client count - job placement	7,615	6,977	7,310	9,514
Children's Services				
Average client count - foster care	131	127	111	93
Average client count - adoption	15	31	21	20
Child Support Enforcement Agency				
Average number of active support orders	6,021	6,348	6,498	6,502
Percentage collected	77.58%	77.00%	76.50%	75.90%
Veteran Services				
Number of clients served	155	160	182	226
Amount of benefits paid to County residents	\$ 96,281	\$ 224,898	\$ 220,930	\$ 294,282
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	1	0	0	0
Number of jobs created	8	0	0	0
Number of jobs retained	8	0	0	0
Risk Management				
Number of claims	24	23	0	0

(1) Probate Court handles various types of cases (not specifically categorized as civil cases) such as Estates, Guardian of minors & Incompetents, Conservatorships Trusts, Adoptions, Minor's Claims, Mentals, Name Changes, Wrongful Deaths, Birth Registrations

(2) Estimated

(3) WEDC is the contact point for economic development activities.

The projects and jobs created are the new RLF and EZ projects initiated within that calendar year but cumulative from previous years.

(4) 2008 - 2012 numbers are in gallons. 2006 - 2007 are in tons.

N/A - Information not readily available.

Source: County departmental records.

2012	2011	2010	2009	2008	2007
70	70	86	65	68	66
35	32	34	35	34	32
66	72	75	80	92	84
255	268	304	319	308	324
114	116	129	135	45	53
124	135	158	168	237	212
6	6	6	5	13	42
11	11	11	11	13	17
12,784	13,077	12,185	9,500	8,119	7,186
415	5,436	4,585	5,046	5,502	4,500
335	399	341	80	56	60
69	135	280	326	289	314
9,106	7,090	9,506	9,912	14,616	13,287
89	99	83	107	127	120
15	23	20	21	7	21
6,427	7,054	7,276	7,276	7,368	6,982
76.00%	74.50%	70.23%	69.82%	72.01%	74.78%
224	247	266	326	340	270
\$ 280,782	\$ 311,239	\$ 334,127	\$ 419,144	\$ 484,242	\$ 394,367
N/A	N/A	N/A	N/A	N/A	N/A
1	0	0	1	0	1
3	0	0	6	0	0
8	0	0	74	0	6
0	0	0	0	0	0

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	432	432	432	375
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center				
Capacity	CLOSED	CLOSED	CLOSED	CLOSED
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	24	29	32	30
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2012	2011	2010	2009	2008	2007
2,392	2,392	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473 375	4,473 375	4,473 375	4,473 375	4,473 375	4,473 375
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
CLOSED	CLOSED	CLOSED	CLOSED	60	60
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120 28	120 29	120 29	117 35	117 36	117 36
2,825	2,825	2,825	2,825	2,825	2,825
2	2	1	2	2	2

(continued)

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2016	2015	2014	2013
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	500	500	500	499
Number of bridges	494	487	487	488
Number of culverts-estimated	2,550	2,550	2,550	2,500
Number of traffic signs-estimated	8,500	8,000	8,000	8,000
Number of vehicles	61	60	60	61
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	8	8
Number of pumping stations	14	14	12	12
Miles of sewer lines	26	26	23	23
Health				
DD				
Number and type of facilities	4	4	4	4
Number of busses	14	15	23	23
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	2	2

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2012	2011	2010	2009	2008	2007
1	1	1	1	1	1
499	499	499	501	501	501
490	490	492	492	509	509
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
61	61	60	60	60	60
1,881	1,881	1,881	1,881	1,881	1,881
8	9	10	9	9	9
12	11	11	7	7	7
23	23	23	21	21	21
4	4	4	4	4	4
29	29	29	30	30	30
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	1	1	1
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
2	2	2	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2

WAYNE COUNTY OHIO ELECTED OFFICIALS

DECEMBER 31, 2016

AUDITOR

JARRA UNDERWOOD

CLERK OF COURTS

TIM NEAL

CORONER

AMY JOLLIFF

MUNICIPAL COURT JUDGES

CAROL WHITE MILLHOAN

TIMOTHY VANSICKLE

PROSECUTOR

DAN LUTZ

SHERIFF

TRAVIS HUTCHINSON

BOARD OF COMMISSIONERS

ANN OBRECHT

SUE SMAIL

SCOTT WIGGAM

COMMON PLEAS JUDGES

CORY SPITLER

MARK WIEST

ENGINEER

ROGER TERRILL

PROBATE COURT JUDGE

LATICIA WILES

RECORDER

JANE CARMICHAEL

TREASURER

DAWN ZERRER



Dave Yost • Auditor of State

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 22, 2017